DOCUMENT RESUME

ED 188 536 HE 012 826

AUTHOR Fischer, Norman M.
TITLE Unit Expenditures Study, 1976-1977. State of Washington Council for Postsecondary Education. Report No. 80-7.
INSTITUTION Washington State Council for Postsecondary Education, Olympia.
PUB DATE Jan 80
NOTE 120p.
AVAILABLE FROM State Council for Postsecondary Education, 908 East Fifth Avenue, Olympia, WA 98504

EDRS PRICE MF01/PC05 Plus Postage.
DESCRIPTORS *College Faculty; College Programs; College Students; Comparative Analysis; *Educational Finance; Full Time Equivalency; Higher Education; *Instructional Student Costs; *Noninstructional Student Costs; Research Methodology; Student Teacher Ratio; Teacher Employment Benefits; *Teacher Salaries
IDENTIFIERS *Washington

ABSTRACT

Expenditure patterns that relate costs per full-time-equivalent student to faculty salaries and benefits, direct instructional support costs, and indirect or overhead support for 1976-77 for the State of Washington are examined. The overall student/faculty ratios and average salaries and benefits for full-time and part-time faculty and graduate assistants are also considered. The comparative analysis excludes the four-year health science disciplines and departmental and academic administration. Separate sections that analyze the departmental administration and health science areas are included. Separate analysis is provided comparing the 1974-75 results to 1976-77 findings. A separate section on research and public service expenditures is also included. Most of the results are displayed by course level and institutional sector. The study methodology is described, and data for each community college are included. The step-by-step process for the allocation of indirect costs as adopted by the Senate and House Higher Education Committees in 1977 is outlined. (Author/SW)

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1976 - 77

UNIT EXPENDITURES STUDY

Prepared by:

Norman M. Fischer

ACKNOWLEDGMENTS

I would first like to thank each of the four-year institutions and the community college system for the necessary cooperation and attention that is needed for the development of our biennial reports. As the Unit Expenditures Study (UES) has evolved over the last decade, the interest and professionalism of the UES representatives have been very important in accumulating the base data for their respective institutions. In addition, their input and suggestions have resulted in improvements and refinements to the Council's overall responsibilities in the area of unit expenditure analysis.

This report has involved several individuals who deserve special mention. Denis Curry continues to retain an active interest in the study and his help, guidance, and support remain an important part of the study. Eric Harrington and Sunny Schomburg, our past and present systems analysts, are the people who provided the necessary "computer printouts." Sonya Seeman, a summer intern, developed much of the summary data that is displayed in the report. Tom Jons was also readily available to lend a "helping hand" whenever I needed additional help. Finally, special recognition must go to Kristina Phillips for her patience in typing the numerous tables and charts and the several rough drafts that have led to this final report.

Norman M. Fischer

ABSTRACT

The 1976-77 Unit Expenditures Study analyzes expenditure patterns that relate costs per full-time equivalent student to faculty salaries and benefits, direct instructional support costs and indirect or overhead support costs. Also included in the report is an analysis of overall student/faculty ratios, as well as average salaries and benefits for three categories of faculty (full-time, part-time, and graduate assistants). The comparative analysis is exclusive of the four-year health science disciplines and departmental and academic administration. Separate sections have been included, however, which analyze the departmental administration and health science areas. Separate analysis is also provided comparing the 1974-75 results to 1976-77. Also included is a separate section on research and public service expenditures.

In most instances the results are displayed by course level (lower division, upper division, etc.) and institutional sector (doctoral and regional universities, The Evergreen State College, and community colleges). The community college data are displayed by academic and vocational categories with an overall total combining the two, for both the first and second year course levels.

Direct instructional costs per FTE student are determined by adding faculty salaries and benefits and direct support costs per FTE student. Total instructional and related costs are the sum of the direct instructional and the indirect or overhead costs per FTE student.

The report also includes the methodology developed and used to relate student tuition and operating fee levels to the total instructional and related costs derived from the unit expenditure's data for each institutional sector within the state. Appendices are also included which provide data for each individual community college and outline the step-by-step process for the allocation of indirect costs as adopted by the Senate and House Higher Education Committees in 1977.

TABLE OF CONTENTS

PAGE

LIST OF TABLES v

LIST OF FIGURES. viii

INTRODUCTION 1

1976-77 UNIT EXPENDITURES STUDY - SUMMARY RESULTS - Doctoral and Regional Universities, The Evergreen State College and Community Colleges. 5

FACULTY SALARIES AND BENEFITS PER FTE STUDENT 7

FTE STUDENTS PER FACULTY. 12

SALARIES AND BENEFITS PER FTE FACULTY 14

TOTAL DIRECT INSTRUCTIONAL COST PER FTE STUDENT 17

TOTAL INSTRUCTIONAL AND RELATED COSTS PER FTE STUDENT 23

1976-77 UNIT EXPENDITURES STUDY - COMMUNITY COLLEGE ANALYSIS 29

1976-77 UNIT EXPENDITURES STUDY - REGIONAL UNIVERSITIES AND THE EVERGREEN STATE COLLEGE ANALYSIS. 37

1976-77 UNIT EXPENDITURES STUDY - DOCTORAL UNIVERSITY ANALYSIS 47

1976-77 UNIT EXPENDITURES STUDY - HEALTH SCIENCE DISCIPLINE CATEGORY ANALYSIS 55

1976-77 UNIT EXPENDITURES STUDY - RESEARCH AND PUBLIC SERVICE ANALYSIS. 59

1976-77 UNIT EXPENDITURES STUDY - DEPARTMENTAL ADMINISTRATION ANALYSIS. 63

1976-77 UNIT EXPENDITURES STUDY - COMPARISONS: 1974-75 Vis-a-Vis 1976-77 69

1976-77 UNIT EXPENDITURES STUDY - TUITION AND FEE LEGISLATION. 75

APPENDIX 1 - INDIVIDUAL COMMUNITY COLLEGE DETAIL 81

APPENDIX 2 - INDIRECT COST ALLOCATION PROCESS. 89

LIST OF TABLES

		PAGE
TABLE I:	FACULTY SALARIES AND BENEFITS PER FTE STUDENT BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES 1976-77, (Excluding Health Sciences).	9
TABLE II:	FTE STUDENTS PER FACULTY FTE BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES, 1976-77 (Excluding Health Science Disciplines).	13
TABLE III:	SALARIES AND BENEFITS PER FTE FACULTY - BY TYPE 1976-77, (Excluding Health Science Disciplines)	15
TABLE IV:	TOTAL DIRECT INSTRUCTION COST PER FTE STUDENT BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES (Excluding Health Sciences Disciplines)	19
TABLE V:	TOTAL INSTRUCTIONAL AND RELATED COSTS PER FTE STUDENT BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES, 1976-77, (Excluding Health Science Disciplines).	25
TABLE VI-A:	ACADEMIC YEAR 1976-77 DETAIL OF INSTRUCTIONAL EXPENDITURES COMMUNITY COLLEGES.	32
TABLE VI-B	ACADEMIC YEAR 1976-77 DETAIL OF INSTRUCTIONAL EXPENDITURES COMMUNITY COLLEGES.	33
TABLE VI-C:	COMPARISON OF COMMUNITY COLLEGE DISCIPLINE CATEGORIES 1976-77 UNIT EXPENDITURES AND RELATED DATA.	34
TABLE VI-D:	EFFECTS OF ADJUSTING PART-TIME SALARIES AND BENEFITS OF FULL COSTS PER FTE STUDENT COMMUNITY COLLEGES.	36
TABLE VII-A:	ACADEMIC YEAR 1976-77 DETAIL OF INSTRUCTIONAL EXPENDITURES (Excluding Health Sciences)	39
TABLE VII-B:	ACADEMIC YEAR 1976-77 DETAIL OF INSTRUCTIONAL EXPENDITURES (Excluding Health Sciences)	41

		PAGE
TABLE VII-C:	ACADEMIC YEAR 1976-77 TOTAL DIRECT COSTS PER FTE STUDENT BY DISCIPLINE UNDERGRADUATE	43
TABLE VII-D:	ACADEMIC YEAR 1976-77 TOTAL DIRECT COSTS PER FTE STUDENT BY DISCIPLINE GRADUATE.	44
TABLE VII-E:	UNDERGRADUATE AND GRADUATE LEVEL FULL-TIME EQUIVALENT STUDENTS BY DISCIPLINE CATEGORY, REGIONAL UNIVERSITIES AND THE EVERGREEN STATE COLLEGE 1976-77 UNIT EXPENDITURES STUDY	45
TABLE VII-F:	UNDERGRADUATE AND GRADUATE LEVEL FULL-TIME EQUIVALENT FACULTY BY DISCIPLINE CATEGORY REGIONAL UNIVERSITIES AND THE EVERGREEN STATE COLLEGE 1976-77 UNIT EXPENDITURES STUDY	46
TABLE VIII-A:	ACADEMIC YEAR 1976-77 DETAIL OF INSTRUCTIONAL EXPENDITURES (Excluding Health Sciences)	49
TABLE VIII-B:	ACADEMIC YEAR 1976-77 DETAIL OF INSTRUCTIONAL EXPENDITURES (Excluding Health Sciences)	50
TABLE VIII-C:	ACADEMIC YEAR 1976-77 TOTAL DIRECT COSTS PER FTE STUDENT BY DISCIPLINE UNDERGRADUATE	51
TABLE VIII-D:	ACADEMIC YEAR 1976-77 TOTAL DIRECT COSTS PER FTE STUDENT BY DISCIPLINE GRADUATE.	52
TABLE VIII-E:	UNDERGRADUATE AND GRADUATE LEVEL FULL-TIME EQUIVALENT STUDENTS BY DISCIPLINE CATEGORY UNIVERSITY OF WASHINGTON AND WASHINGTON STATE UNIVERSITY 1976-77 UNIT EXPENDITURES STUDY	53
TABLE VIII-F:	UNDERGRADUATE AND GRADUATE LEVEL FULL-TIME EQUIVALENT FACULTY BY DISCIPLINE CATEGORY UNIVERSITY OF WASHINGTON AND WASHINGTON STATE UNIVERSITY 1976-77 UNIT EXPENDITURES STUDY	54
TABLE IX-A	ACADEMIC YEAR 1976-77 DETAIL OF INSTRUCTIONAL EXPENDITURES - ALL LEVELS HEALTH SCIENCES - SPEECH PATHOLOGY AND AUDIOLOGY. . . .	57

PAGE

TABLE IX-B: ACADEMIC YEAR 1976-77 DETAIL OF INSTRUCTIONAL EXPENDITURES - ALL LEVELS HEALTH SCIENCES EXCLUDING SPEECH PATHOLOGY AND AUDIOLOGY 58

TABLE X: TOTAL RESEARCH ACTIVITY BY MAJOR DISCIPLINE CATEGORY FOR THE FOUR-YEAR INSTITUTIONS 1976-77 61

TABLE XI-A: DEPARTMENTAL ADMINISTRATION - 1976-77 65

TABLE XI-B: COST OF DEPARTMENTAL ADMINISTRATION PER FTE STUDENT 66

TABLE XI-C: ACADEMIC YEAR 1976-77 FTE STUDENTS PER FACULTY BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES (Excluding Health Sciences and Including Departmental Administration) . . 67

TABLE XI-D: ACADEMIC YEAR 1976-77 TOTAL DIRECT INSTRUCTION COST PER FTE STUDENT BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES (Excluding Health Sciences and Including Departmental Administration). 68

TABLE XII-A: UNIT EXPENDITURES STUDY COMPARISONS 1974-75 AND 1976-77 72

TABLE XII-B: GENERAL ACADEMIC ADMINISTRATION UNIT EXPENDITURES SUBPROGRAM 4.3. 73

TABLE XIII-A: CALCULATION OF 1977-79 INSTRUCTIONAL COSTS PER FULL-TIME EQUIVALENT UNDERGRADUATE STUDENT UNIVERSITY OF WASHINGTON AND WASHINGTON STATE UNIVERSITY. 78

TABLE XIII-B: 1979-81 TUITION AND FEES AS RECOMMENDED IN ACCORDANCE WITH RCW 28B.15.075 79

TABLE XIII-C: BUDGETED INSTRUCTIONAL COSTS PER FTE UNDERGRADUATE STUDENT 1975-77 AND 1977-79 80

APPENDIX

TABLE I-1: ACADEMIC YEAR 1976-77 DETAIL OF INSTRUCTIONAL EXPENDITURES. 82

LIST OF FIGURES

		PAGE
FIGURE 1:	LOWER DIVISION/ACADEMIC LEVEL FACULTY SALARIES AND BENEFITS	10
FIGURE 1-A:	UNDERGRADUATE LEVEL FACULTY SALARIES AND BENEFITS	11
FIGURE 2:	LOWER DIVISION/ACADEMIC LEVEL DIRECT INSTRUCTIONAL COSTS PER FTE STUDENT.	20
FIGURE 2-A	UNDERGRADUATE LEVEL DIRECT INSTRUCTIONAL BOSTS PER FTE STUDENT.	21
FIGURE 3:	LOWER DIVISION/ACADEMIC LEVEL TOTAL INSTRUCTIONAL AND RELATED COSTS	26
FIGURE 3-A	UNDERGRADUATE LEVEL TOTAL INSTRUCTIONAL AND RELATED COSTS	27

INTRODUCTION

The Council's Unit Expenditures Study remains one of the few state-level efforts to clearly relate all costs to the instructional, research and public service functions for all public two- and four-year colleges and universities. The instructional information base is built from each detailed course level, such as lower division biology courses or dental hygiene technology courses, and aggregated by course level and discipline (biology, geography, etc.).

During the past three years, the 1972-73 and 1974-75 Unit Expenditures Studies have been used extensively in the areas of graduate program review, tuition and fee policy analysis and in the review of state budget formulas. In 1976, the Council based its tuition and fee policy recommendations on an objective of undergraduate tuition and operating fees equal to specific percentages of instructional costs. Legislation passed in 1977 included an intent section which states that amounts charged for general tuition and operating fees should reflect the proportional operating cost of instruction at the state universities. The Legislature also directed the Council to continue its review of the instructional formula. Consequently, data from the 1976-77 Unit Expenditures Study already have been incorporated in both tuition and fee and budget formula policy analysis.

In keeping with the commitment to have the Unit Expenditures Study compatible with the state's higher education program structure, some changes were made in the program/subprogram structure between the 1972-73,

1974-75, and 1976-77 studies. Sector differences that are inherent in the budgeting and expenditure process have varying degrees of influence on the Unit Expenditures Study data base. For example, the community college data represent four-quarter aggregations, while data for the four-year institutions use three-quarter or two-semester aggregations with summer session reported separately. The overall structure and related definitions, however, remain reasonably comparable for each of the Council's biennial studies and with structures being used nationally for the presentation and analysis of higher education costs.

The format and table sequence for this report are similar to those in the May, 1977 document entitled "1974-75 Unit Expenditures Study." This report is divided into nine sections plus appendices. The first section contains five tables which provide summary data for each sector (community colleges, doctoral and regional universities, and The Evergreen State College). The following five sections contain additional analyses of the data for the community college system, regional and doctoral universities, and The Evergreen State College, the four-year health science programs and expenditures for the research and public service programs. The next two sections provide an analysis of departmental administration followed by a comparative analysis of the 1974-75 results vis-a-vis 1976-77. The final section provides a discussion of instructional costs and the policy of relating tuition and fee rates to the cost of instruction, and a description of the process used in calculating budgeted instructional cost levels for 1977-79. Appendix 1 provides the individual community college data, and Appendix 2 contains a detailed step-by-step explanation of the indirect cost allocation process.

In reviewing the figures contained in this report, the reader should avoid comparisons of overall averages except in those cases where the institutions offer reasonably similar instructional programs. The same caution applies to comparisons of graduate costs at the doctoral and regional universities and The Evergreen State College, where differences in program size and type significantly affect costs. It should also be understood that the data do not necessarily reflect an optimum situation or represent a standard benchmark. They represent a good approximation of what actually occurred in 1976-77. This information should serve as a resource in further policy studies of factors affecting higher education costs and the allocation of resources.

1976-77 UNIT EXPENDITURES STUDY

SUMMARY RESULTS

Universities, Regional Universities, The Evergreen State College, and Community Colleges

FACULTY SALARIES AND BENEFITS PER FTE STUDENT

The easiest costs to associate with the instruction of students are the costs of faculty salaries and related fringe benefits. These costs represent the portion of the faculty members' workload which has been attributed to the courses which they teach. The amounts shown in Table I do not include the portion related to directed (officially recognized) research or public service activities. Deans and directors, as well as departmental chairpersons are also excluded from the calculations. No supporting costs, e.g., clerical services, supplies, equipment, etc., are included in these figures. Personnel and costs related to the health science discipline categories are excluded due to the substantial differences in the programs at the various institutions.

Figures 1 and 1-A provide graphic comparisons of these costs at both the lower division/academic level and the undergraduate level. In viewing this information, it is evident that the community college faculty salary and benefit costs are somewhat lower than those of the four-year institutions for lower division academic courses. This is due to the fact that nearly 40 percent of the instruction in the community college system is provided by part-time faculty who, in 1976-77 were paid approximately 56 percent of the amount per FTE paid to full-time faculty.

Also for the community colleges, a distinction has been made between first year and second year course levels. The "First Year" designation represents courses numbered 100-199 with the "Second Year" designation representing courses numbered 200-299. A general conclusion suggested by

the data by course levels is that student-faculty ratios will be lower and costs will be higher for the second year. This is because while the community colleges offer a two-year curriculum, there are proportionally fewer students available for the second year class offerings.

Data for the four-year institutions show that faculty salary and benefit costs at the undergraduate level (both lower division and upper division course work) range from a low of $929 at Washington State University to $1,122 at the University of Washington. The average faculty salary and benefit cost per FTE undergraduate student for The Evergreen State College is slightly less than that at Central, but from $60 to $80 higher than that at Eastern and Western Washington Universities.

TABLE I

FACULTY SALARIES AND BENEFITS PER FTE STUDENT
BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES
1976-77
(Excluding Health Science Disciplines)

	Lower Division/ Academic	Vocational	Upper Division	Under-Graduate Average	Grad 1 (500)	Grad 2 (600+)	Graduate Average	Overall Average
All Community Colleges								
First Year	$ 559	$ 639	--	$ 595	--	--	--	$ 595
Second Year	$ 886	$ 969	--	$ 924	--	--	--	$ 924
Average	$ 616	$ 698	--	$ 653	--	--	--	$ 653
Eastern WA University	$ 799	--	$1,172	$ 990	$1,778	$2,196	$1,851	$1,052
Central WA University	$ 326	--	$1,300	$1,085	$1,766	$1,260	$1,684	$1,121
Western WA University	$ 687	--	$1,295	$ 967	$1,517	$2,297	$1,617	$1,003
Three Institution Average	$ 756	--	$1,259	$1,008	$1,677	$1,949	$1,719	$1,052
The Evergreen State College	$1,176	--	$ 953	$1,047	--	--	--	$1,047
Four Institution Average	$ 797	--	$1,220	$1,012	$1,677	$1,949	$1,719	$1,051
University of Washington	$ 774	--	$1,548	$1,122	$2,026	$3,058	$2,342	$1,363
Washington State University	$ 624	--	$1,392	$ 929	$2,576	$2,409	$2,507	$1,085
Two University Average	$ 713	--	$1,493	$1,048	$2,130	$2,880	$2,378	$1,264

Fig. 1

LOWER DIVISION / ACADEMIC LEVEL FACULTY SALARIES AND BENEFITS

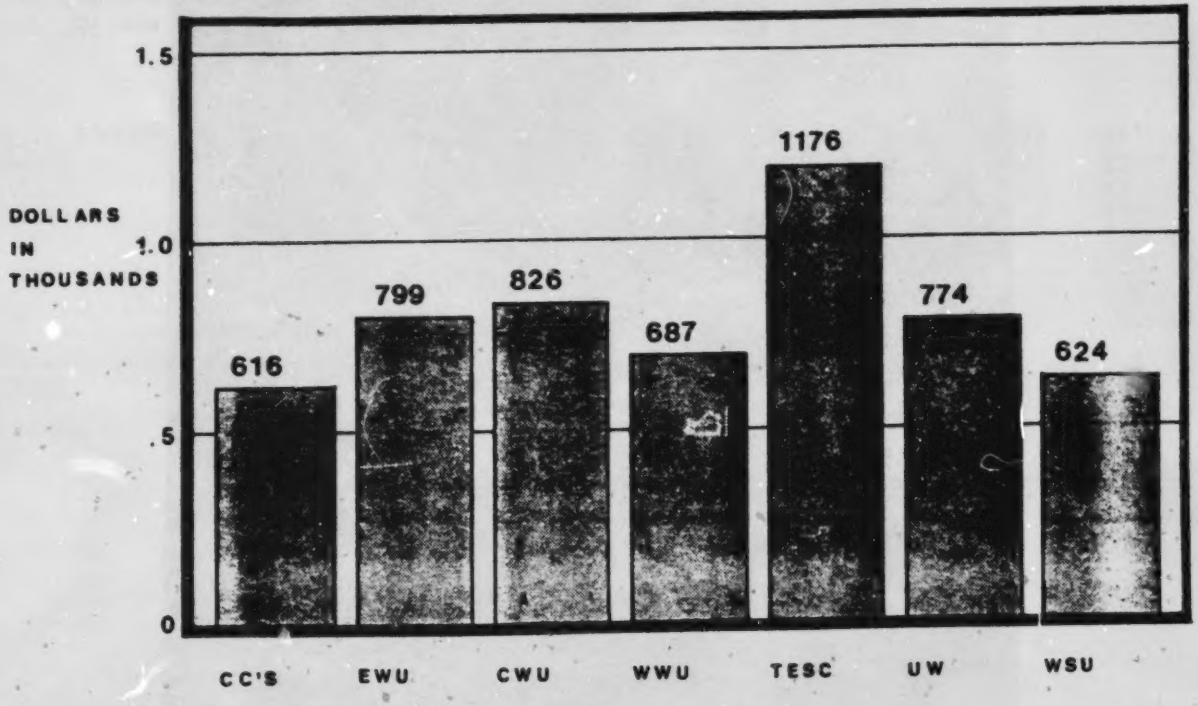
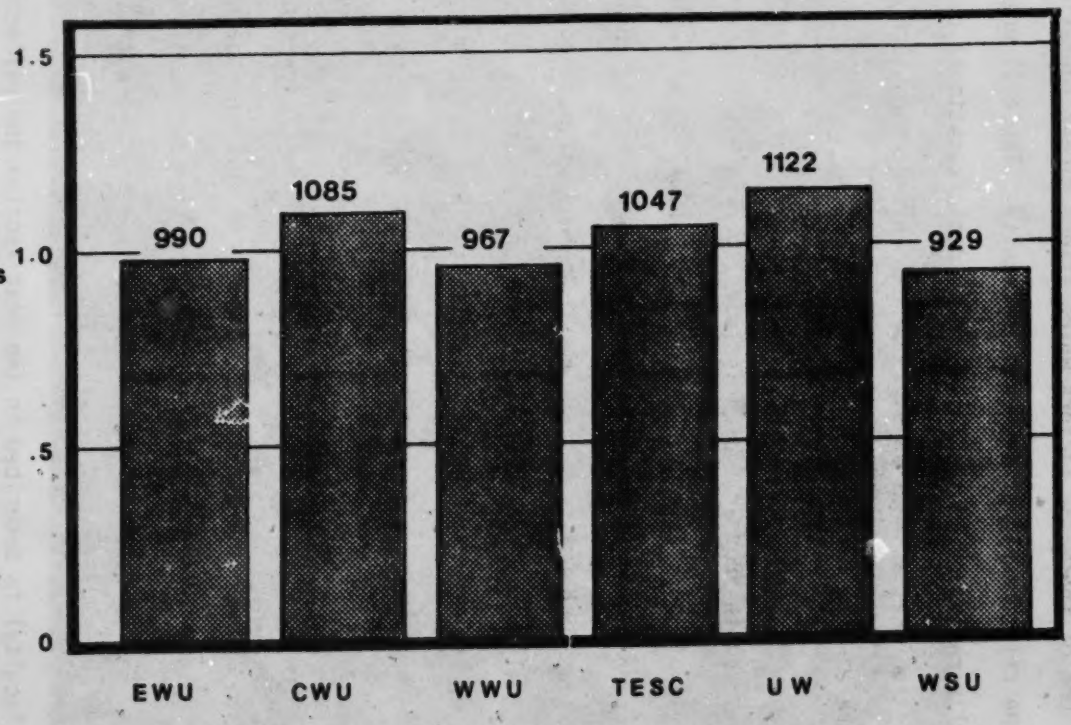


Fig. 1-A

UNDERGRADUATE LEVEL FACULTY SALARIES AND BENEFITS



FTE STUDENTS PER FACULTY

One of the major factors which affect higher education cost patterns is the relationship of students to faculty. Table II presents student/faculty ratios by course level and academic/vocational courses. Deans and directors, as well as departmental chairpersons, are excluded from the ratios.

In reviewing this information, it should be noted that the absence of a graduate program (which includes courses with lower student/faculty ratios) at The Evergreen State College (TESC) is one explanation why Evergreen's overall average ratio is higher relative to all other institutions. A review which includes TESC should be made at the "undergraduate average" level only. In that category, Evergreen's ratio was almost identical to that of the three regional universities. Similarly, when reviewing relationships involving the community colleges, the review should relate only to the lower division academic category.

High student faculty ratios generally mean a lower cost per FTE student. For the four-year institutions, the ratios for the undergraduate level range from 22.6 at Washington State University (lowest faculty salary and benefit cost - see Table I) to 18.7 at Central (one of highest salary and benefit costs per FTE student). The other major factor (salaries and benefits per FTE faculty) is described in the next section and reflected in Table III.

TABLE II

FTE STUDENTS PER FACULTY FTE BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES
1976-77
(Excluding Health Science Disciplines)

	Lower Division/ Academic	Vocational	Upper Division	Under-Graduate Average	Grad 1 (500)	Grad 2 (600+)	Graduate Average	Overall Average
All Community Colleges								
First Year	25.9	21.8	--	23.9	--	--	--	23.9
Second Year	22.0	17.1	--	19.6	--	--	--	19.6
Average	25.2	20.9	--	23.0	--	--	--	23.0
Eastern WA University	24.3	--	17.0	19.9	11.5	9.6	11.1	18.8
Central WA University	24.2	--	15.7	18.7	12.3	18.9	13.0	18.2
Western WA University	27.5	--	15.0	19.9	13.8	9.2	13.0	19.3
Three Institution Average	25.6	--	15.8	19.5	12.5	11.0	12.3	18.8
The Evergreen State College	17.4	--	21.7	19.6	--	--	--	19.6
Four Institution Average	24.4	--	16.4	19.5	12.5	11.0	12.3	18.9
University of Washington	27.0	--	14.3	19.3	11.7	7.4	9.9	16.3
Washington State University	32.5	--	15.4	22.6	9.0	10.4	9.5	19.9
Two University Average	29.2	--	14.7	20.6	11.2	8.2	9.8	17.6

SALARIES AND BENEFITS PER FTE FACULTY

Salaries and benefits paid to or on behalf of faculty are another major factor in higher education costs. Table III divides these costs into two categories: Full-time faculty for the community college system and total FTE ranked faculty (both full-time and part-time) for the four-year institutions and either part-time faculty (community colleges) or teaching and research assistants (universities) with an average for the two groups. It should be noted that these amounts will differ from those shown in salary survey comparisons and the Council's reports on faculty salaries. This is due to the fact that the information in Table III includes all personnel engaged in instruction while salary survey comparisons are limited to full-time faculty with nine month contracts at the rank of instructor or above.

Community college FTE salaries for part-time faculty are approximately 56 percent of the amount paid to full-time faculty. This represents a slight (1%) decline in the salary and benefit relationship since 1974-75. Teaching assistant average salaries are based on an FTE count that is determined by dividing the total number of half-time teaching assistants by four. This derived FTE for teaching assistants is then divided into their respective salaries and fringe benefit amounts to determine average salaries. The calculated equivalent salary and fringe benefit amount per half-time teaching assistant was $4,830 at the doctoral universities and $3,506 at the regional universities.

TABLE III

SALARIES AND BENEFITS PER FTE FACULTY - BY TYPE
1976-77
(Excluding Health Science Disciplines)

	Full-Time Faculty	Community College Part-Time Faculty	Four-Year Teaching Assistants	Overall Average
All Community Colleges				
First Year	$17,168	$10,096	--	$14,230
Second Year	$21,318	$10,592	--	$18,153
Average	$18,159	$10,174	--	$15,040
Eastern WA University	$19,991	--	$14,810	$19,824
Central WA University	$20,659	--	$13,719	$20,413
Western WA University	$19,655	--	$13,820	$19,345
Three Institution Average	$20,061	--	$14,026	$19,310
The Evergreen State College	$20,570	--	--	$20,570
Four Institution Average	$20,115	--	$14,026	$19,887
University of Washington	$22,757	--	$19,096	$22,165
Washington State University	$22,022	--	$19,729	$21,584
Two University Average	$22,533	--	$19,316	$21,984

TOTAL DIRECT INSTRUCTION COST PER FTE STUDENT

Direct support costs include such departmental, divisional and/or college costs as other wages and salaries (clerical staff, laboratory assistants, etc.), equipment, supplies and other current expenses. Adding these amounts to the cost of faculty salaries and benefits (shown in Table I) equals total direct instruction cost as outlined in Table IV.

After the faculty salary and benefits were calculated and related to the disciplines and the course levels, the direct support costs were distributed among the various instructional categories by the community college system and the individual four-year institutions based on criteria outlined in the Unit Expenditures Study Guidelines. Figures 2 and 2-A provide graphic representations of the mix between faculty salaries and benefits and the direct support costs attributed to lower division/academic level instruction and for undergraduate level instruction.

In terms of direct support costs per FTE lower division academic student, the community college system had costs that were $58 less than the weighted average for the three regional universities and The Evergreen State College, and $114 less than the weighted average for the universities. (The differences were $66 and $91 respectively in 1974-75).

As one might expect, the support costs for the vocational programs at the community colleges and the upper division and graduate programs at the regional universities and the two doctoral universities are somewhat higher than the lower division academic average costs for direct support. The comparisons with lower division academic costs are as follows: Vocational - $198 vis-a-vis $102; upper division (regional universities and

The Evergreen State College) - $275 vis-a-vis $160; upper division (doctoral universities) - $437 vis-a-vis $216; graduate (regional universities) - $386 vis-a-vis $160; and graduate (doctoral universities) - $699 vis-a-vis $216.

Undergraduate level direct instructional costs are highest at the University of Washington. This fact is due primarily to the high costs associated with their upper division level. As one might expect, the University of Washington has the lowest student/faculty ratio (14.3) at the upper division level also.

TABLE IV

TOTAL DIRECT INSTRUCTION COST PER FTE STUDENT
BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES
1976-77
(Excluding Health Science Disciplines)

	Lower Division/ Academic	Vocational	Upper Division	Under-Graduate Average	Grad 1 (500)	Grad 2 (600+)	Graduate Average	Overall Average
All Community Colleges								
First Year	$ 662	$ 833	--	$ 739	--	--	--	$ 739
Second Year	$ 980	$1,184	--	$1,073	--	--	--	$1,073
Average	$ 718	$ 896	--	$ 797	--	--	--	$ 797
Eastern WA University	$ 910	--	$1,364	$1,142	$2,037	$3,561	$2,302	$1,227
Central WA University	$1,009	--	$1,595	$1,329	$2,126	$1,489	$2,023	$1,371
Western WA University	$ 845	--	$1,610	$1,197	$1,868	$2,716	$1,977	$1,240
Three Institution Average	$ 907	--	$1,530	$1,219	$1,999	$2,689	$2,105	$1,274
The Evergreen State College	$1,420	--	$1,255	$1,325	--	--	--	$1,325
Four Institution Average	$ 957	--	$1,495	$1,231	$1,999	$2,689	$2,105	$1,279
University of Washington	$1,062	--	$2,041	$1,503	$2,589	$4,038	$3,033	$1,805
Washington State University	$ 733	--	$1,727	$1,128	$3,262	$3,198	$3,235	$1,336
Two University Average	$ 929	--	$1,930	$1,359	$2,716	$3,808	$3,077	$1,638

Fig. 2

LOWER DIVISION/ACADEMIC LEVEL DIRECT INSTRUCTIONAL COSTS

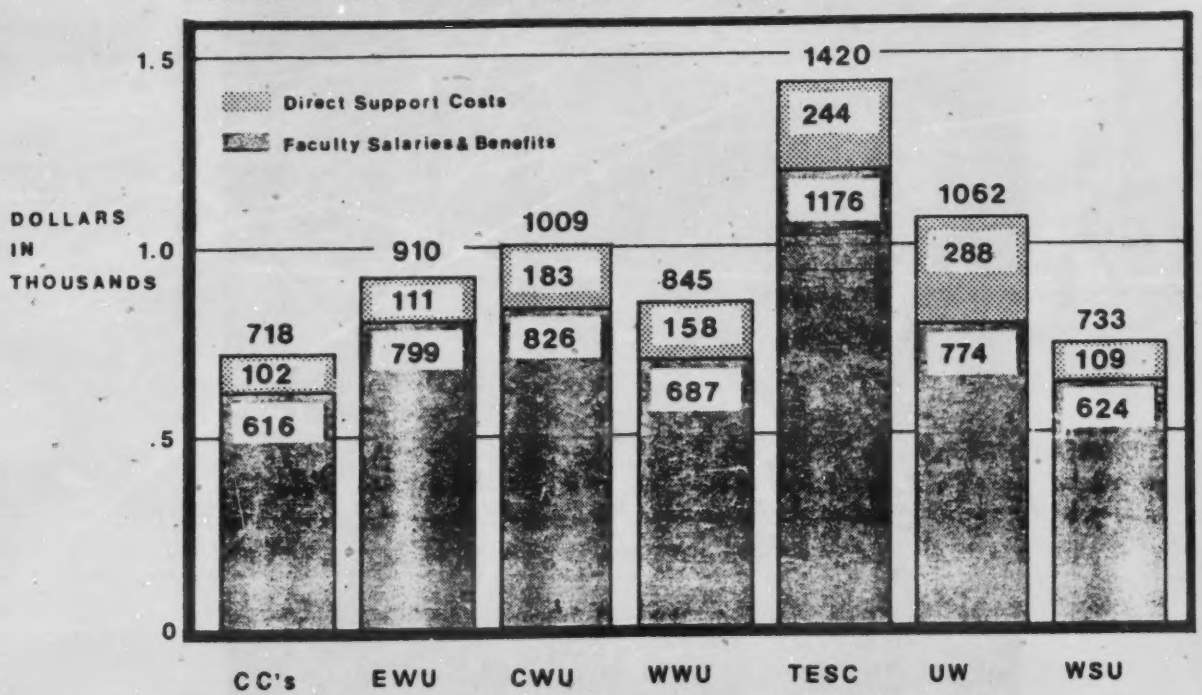
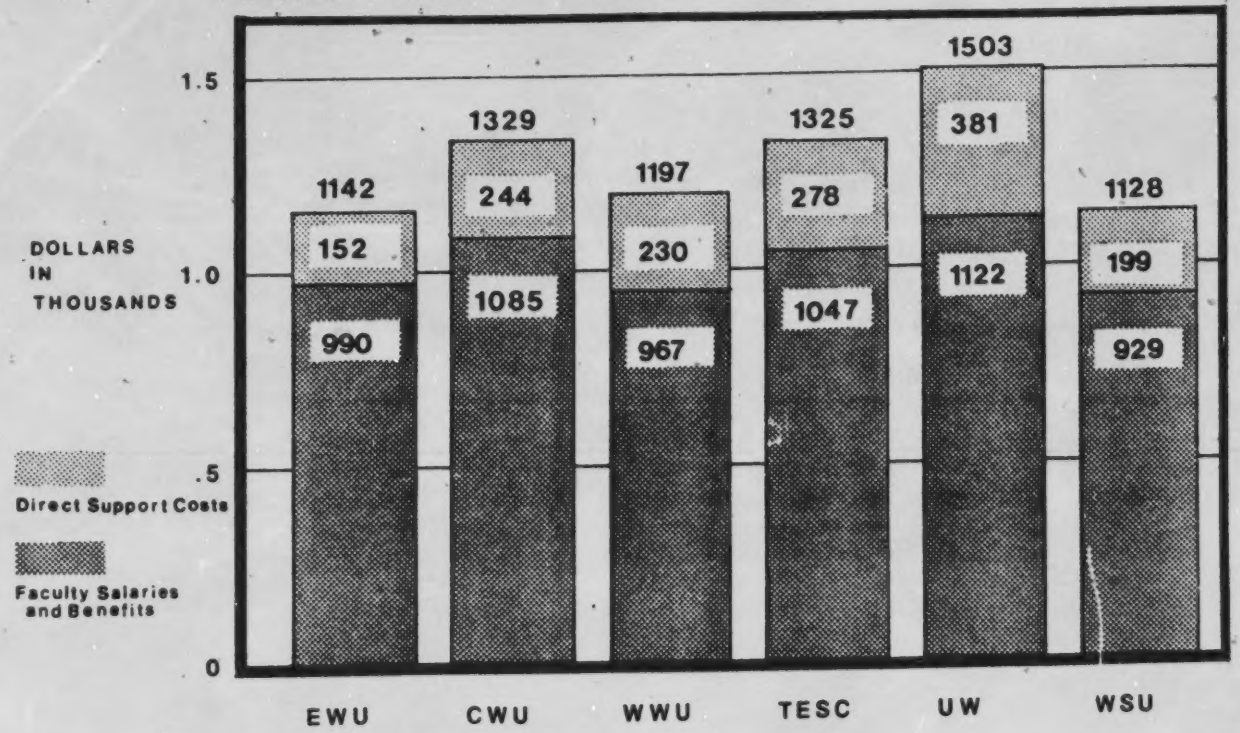


Fig. 2-A

UNDERGRADUATE LEVEL DIRECT INSTRUCTIONAL COSTS



TOTAL INSTRUCTIONAL AND RELATED COSTS PER FTE STUDENT

Instructional and related costs are those institutional expenditures which can be attributed to the educational activities of students. The allocation of indirect costs (administration, physical plant, libraries, etc.) is the final step in the process. In this allocation, the costs of the supporting programs are distributed to "final cost objectives" including the three primary programs of instruction, research and public service. This is accomplished through the use of allocation procedures and parameters as outlined in Appendix 2 which contains a detailed step-by-step explanation of the indirect cost allocation process. The figures on Table V reflect these allocations added to the direct costs shown in Table IV. Figures 3 and 3-A provide graphic displays of undergraduate costs that include both direct instructional costs and indirect (overhead) costs attributed to lower division/academic level instruction and to undergraduate level instruction.

The indirect or overhead instructional costs (lower division instruction) for the four-year institutions other than The Evergreen State College reflect a spread of $366 with the "high" being Eastern with $1,016 and the "low" being the University of Washington with $650, with Central, Western, and Washington State University falling between these two with costs of $980, $775 and $784 respectively. The explanation for the high indirect instructional cost per FTE student at The Evergreen State College is discussed in the "Regional Universities and The Evergreen State College" portion of the report. In terms of the community college system, their indirect costs per FTE student for their lower division academic category totaled $581.

A comparison of undergraduate level costs for the four-year institutions, other than The Evergreen State College, shows the resulting dollar amounts to be reasonably close to one another. Three hundred and sixty dollars separate the high (Central with $2,571) and the low (Western with $2,211). It's also interesting to note that Eastern's undergraduate level costs are just three dollars higher than the weighted average for the three regional universities.

TABLE V

TOTAL INSTRUCTIONAL AND RELATED COSTS PER FTE STUDENT
BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES
1976-77
(Excluding Health Science Disciplines)

	Lower Division/ Academic	Vocational	Upper Division	Under-Graduate Average	Grad 1 (500)	Grad 2 (600+)	Graduate Average	Overall Average
All Community Colleges								
First Year	$1,197	$1,400	--	$1,288	--	--	--	$1,288
Second Year	$1,782	$1,977	--	$1,871	--	--	--	$1,871
Average	$1,299	$1,504	--	$1,391	--	--	--	$1,391
Eastern WA University	$1,926	--	$2,785	$2,365	$3,998	$6,396	$4,418	$2,514
Central WA University	$1,989	--	$3,055	$2,571	$4,055	$2,935	$3,873	$2,650
Western WA University	$1,620	--	$2,904	$2,211	$3,242	$4,715	$3,432	$2,278
Three Institution Average	$1,807	--	$2,916	$2,362	$3,731	$4,858	$3,906	$2,457
The Evergreen State College	$3,647	--	$3,185	$3,382	--	--	--	$3,382
Four Institution Average	$1,986	--	$2,950	$2,477	$3,731	$4,858	$3,906	$2,555
University of Washington	$1,712	--	$3,286	$2,421	$4,274	$6,060	$4,821	$2,895
Washington State University	$1,517	--	$3,326	$2,235	$5,928	$5,995	$5,956	$2,603
Two University Average	$1,633	--	$3,299	$2,350	$4,588	$6,041	$5,067	$2,791

Fig. 3

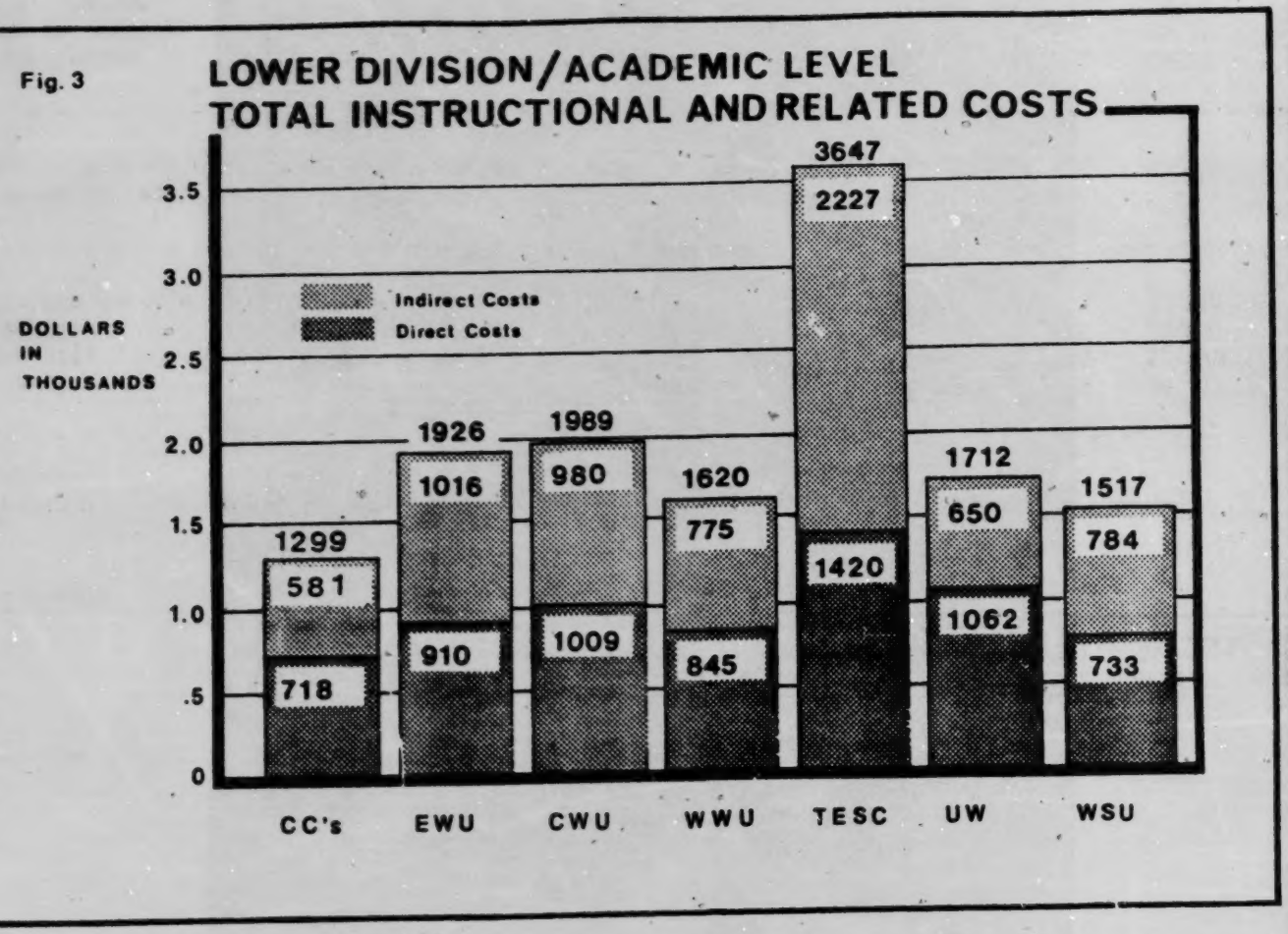
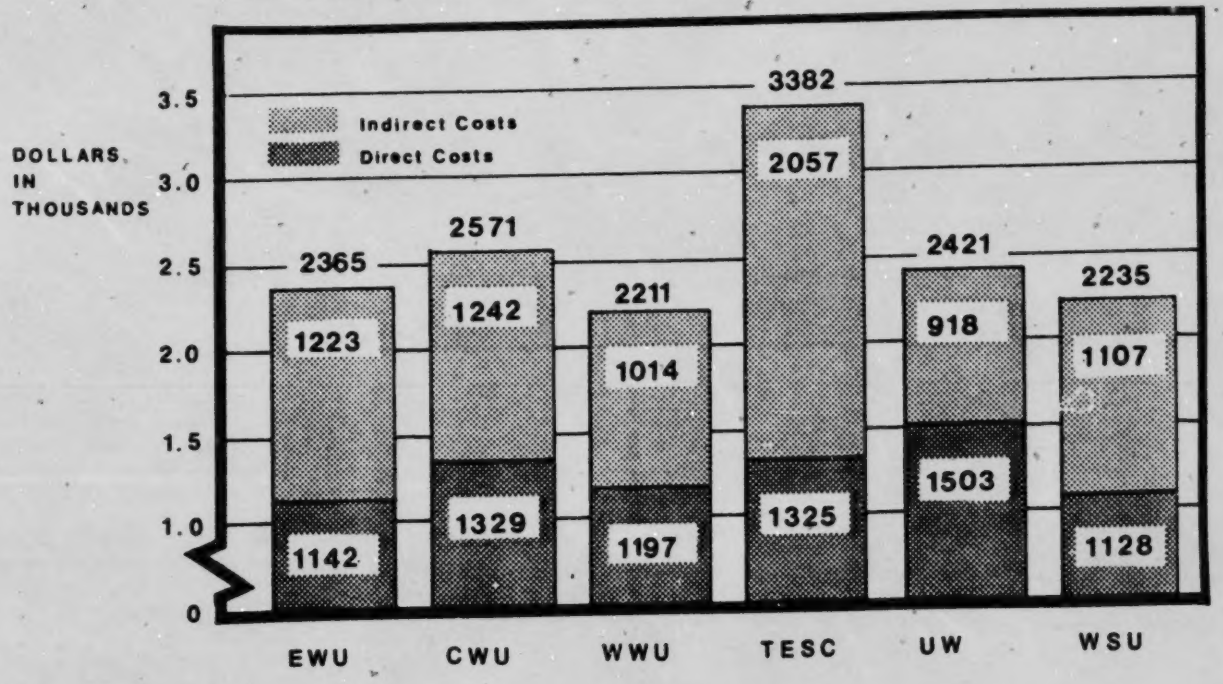

LOWER DIVISION/ACADEMIC LEVEL
TOTAL INSTRUCTIONAL AND RELATED COSTS
DOLLARS IN THOUSANDS
3.5
3.0
2.5
2.0
1.5
1.0
.5
0
Indirect Costs
Direct Costs
1299
581
718
1926
1016
910
1989
980
1009
1620
775
845
3647
2227
1420
1712
650
1062
1517
784
733
CC's
EWU
CWU
WWU
TESC
UW
WSU

Fig. 3-A

UNDERGRADUATE LEVEL
TOTAL INSTRUCTIONAL AND RELATED COSTS



1976-77 UNIT EXPENDITURES STUDY

COMMUNITY COLLEGE ANALYSIS

COMMUNITY COLLEGE ANALYSIS

Tables VI-A, B, C, and D provide the detailed information supporting the community college summary data found in Tables I through V. Table VI-A provides a sequential picture of the effect of allocating all direct and indirect costs, thus providing a clearer understanding of the composition of the full instructional cost per FTE student.

Table VI-B illustrates the student/faculty ratio, the percentage distribution of full- and part-time faculty and the average salary of faculty by full-time and part-time.

Table VI-C is a comparison of the FTE enrollments, student/faculty ratios, cost of faculty salary and benefits per FTE student and direct instructional costs per FTE student by first and second year students within each academic and occupational discipline. In the academic area, only one discipline category (Business and Management) has a greater number of FTE students in the second year than in the first year. All of the other categories have substantially larger enrollments in the first year and most have higher student/faculty ratios in the first year portion. (The student/faculty ratios for both levels in the Business and Management discipline are relatively high: 34.0 vis-a-vis 30.5.) None of the vocational education disciplines have a second year FTE student count greater than those observed in the first year. Second year direct instructional costs are higher than first year costs for all the identified disciplines. Of the total overall FTE students by course level,

82.4 percent were in first year courses and 17.6 percent were in second year courses. The first year/second year FTE student split for 1976-77 is within one-tenth (82.5 and 17.5) of the values reported in the 1974-75 study results. By comparison, 76.3 percent of the total direct instructional costs were expended on first year courses as contrasted to 23.7 percent for second year courses. This represents a 2.3 percent gain in terms of total direct instructional resources expended on courses offered in the second year.

As noted earlier, one of the major differences in the composition of community college costs is the high proportion of part-time faculty (Table VI-B) and the salaries and benefits paid to those personnel. The current relationship of the part-time faculty salaries and benefits to those paid to full-time faculty is 52.3 percent in the academic area and 61.1 percent in the vocational category for an overall relationship of 56.0 percent. Analysis of the overall relationship for prior studies (1974-75 and 1972-73) indicates a slight decline between 1974-75 and 1976-77 (56.9 vis-a-vis 56.0); the 56.0 value remains considerably higher than the 46.3 percent relationship observed in 1972-73. Table VI-D illustrates the impact on the full cost per FTE student that would occur if the average part-time salaries and benefits were adjusted to various percentages of the average salaries and benefits paid to full-time faculty.

TABLE VI-A

ACADEMIC YEAR 1976-77
DETAIL OF INSTRUCTIONAL EXPENDITURES

COMMUNITY COLLEGES

	Direct Faculty Salaries and Benefits Per FTE Student	All Other Direct Expenses Per FTE Student*	Total Direct Instructional Expense Per FTE Student	All Indirect Costs	Full Cost Per FTE Student
ALL COMMUNITY COLLEGES					
Academic					
First Year	$ 559	$ 103	$ 662	$ 535	$ 1,197
Second Year	886	94	980	802	1,782
Average	616	102	718	581	1,299
Vocational					
First Year	$ 639	$ 194	$ 833	$ 567	$ 1,400
Second Year	969	215	1,184	793	1,977
Average	698	198	896	608	1,504
Total					
First Year	$ 595	$ 144	$ 739	$ 549	$ 1,288
Second Year	924	149	1,073	798	1,871
Average	653	144	797	594	1,391

* In addition, this includes other wages and salaries, equipment and current expenses.

TABLE VI-B

ACADEMIC YEAR 1976-77
DETAIL OF INSTRUCTIONAL EXPENDITURES

COMMUNITY COLLEGES

	FTE Student/ Faculty Ratio	Faculty Salaries and Benefits Per Student	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
			Full-Time	Part-Time	Full-Time	Part-Time	Average
ALL COMMUNITY COLLEGES							
Academic							
First Year	25.9	$ 559	61%	39%	$17,592	$ 9,703	$14,510
Second Year	22.0	886	72	28	22,939	10,560	19,529
Average	25.2	616	63	37	18,806	9,830	15,505
Vocational							
First Year	21.8	$ 639	56%	44%	$16,683	$10,461	$13,937
Second Year	17.4	969	69	31	19,704	10,619	16,855
Average	20.9	698	59	41	17,444	10,487	14,565
Total							
First Year	23.9	$ 595	58%	42%	$17,168	$10,096	$14,230
Second Year	19.6	924	70	30	21,318	10,592	18,153
Average	23.0	653	61	39	18,159	10,174	15,040

TABLE VI-C

COMPARISON OF COMMUNITY COLLEGE DISCIPLINE CATEGORIES
1976-77 UNIT EXPENDITURES AND RELATED DATA

	FTE STUDENTS			STUDENT-FACULTY RATIO		
	First Yr.	Second Yr.	Total	First Yr.	Second Yr.	Average
ACADEMIC						
Biological Sciences	2,005.0	346.0	2,351.5	24.7	21.5	24.2
Business and Management	1,048.7	1,362.2	2,410.9	34.0	30.5	31.9
Communications	426.2	128.9	555.1	19.2	17.4	18.8
Education	50.8	21.9	72.8	19.9	12.4	16.8
Engineering	278.5	37.2	315.7	17.0	12.2	16.3
Fine and Applied Arts	3,389.9	737.8	4,127.7	20.3	15.0	19.1
Foreign Languages	1,125.0	88.0	1,213.0	22.0	10.3	20.3
Home Economics	123.9	22.6	146.5	18.7	20.4	18.9
Letters	6,524.1	886.0	7,410.1	24.2	20.2	23.6
Mathematics	3,894.0	318.2	4,212.2	29.4	20.0	28.4
Physical Sciences	2,526.3	239.7	2,766.0	24.6	13.2	22.8
Psychology	2,311.4	597.3	2,908.7	34.5	24.8	32.0
Social Sciences	4,280.3	2,624.3	6,904.6	30.3	26.6	28.8
Physical Education	2,249.1	361.3	2,610.4	19.4	18.1	19.2
Interdisciplinary	137.2	54.2	191.4	23.4	27.8	24.5
Adult Basic Education	7,217.4	22.1	7,239.5	30.5	15.4	30.4
All Other	208.5	86.3	294.8	27.7	22.8	25.3
TOTAL/AVERAGE	37,797.0	7,934.0	45,731.0	25.9	22.0	25.2

	FTE STUDENTS			STUDENT-FACULTY RATIO		
	First Yr.	Second Yr.	Total	First Yr.	Second Yr.	Average
OCCUPATIONAL TECHNOLOGIES						
Business & Commerce	7,640.2	2,160.5	9,810.7	25.0	21.5	24.2
Data Processing	644.3	203.7	848.0	21.3	16.3	19.9
Health Services	3,014.7	1,179.9	4,194.6	15.9	12.2	14.6
Mechanical and Engineering	8,654.2	1,332.8	9,987.0	20.7	16.2	20.0
Natural Sciences	4,655.0	416.1	5,071.1	21.3	17.5	20.9
Public Service	1,065.7	1,044.0	2,649.7	23.4	19.7	21.8
Support	4,129.8	300.1	4,429.9	25.7	23.4	25.5
TOTAL/AVERAGE	30,353.8	6,637.1	36,990.9	21.8	17.4	20.9
Academic Plus Vocational Total	68,150.8	14,571.1	82,721.9	23.9	19.7	23.0

TABLE VI-C
(Continued)

COMPARISON OF COMMUNITY COLLEGE DISCIPLINE CATEGORIES
1976-77 UNIT EXPENDITURES AND RELATED DATA

	FACULTY SALARY COST PER FTE STUDENT			DIRECT INSTRUCTIONAL COST PER FTE STUDENT		
	First Yr.	Second Yr.	Average	First Yr.	Second Yr.	Average
ACADEMIC						
Biological Sciences	665	934	705	880	1,155	921
Business and Management	416	497	462	459	546	508
Communications	682	1,833	949	858	2,025	1,129
Education	877	1,763	1,144	982	2,446	1,573
Engineering	968	1,520	1,033	1,098	1,653	1,164
Fine and Applied Arts	724	1,469	857	868	1,623	1,003
Foreign Languages	658	2,466	790	736	2,548	868
Home Economics	758	934	785	903	979	914
Letters	610	1,034	661	679	1,101	730
Mathematics	515	848	541	595	936	621
Physical Sciences	650	1,487	722	857	1,712	931
Psychology	448	815	523	492	853	566
Social Sciences	517	696	586	579	758	647
Physical Education	797	1,117	841	1,007	1,345	1,054
Interdisciplinary	692	759	711	780	867	804
Adult Basic Education	361	269	361	435	311	435
All Other	509	804	569	697	918	762
TOTAL/AVERAGE	559	886	616	662	980	718

	FACULTY SALARY COST PER FTE STUDENT			DIRECT INSTRUCTIONAL COST PER FTE STUDENT		
	First Yr.	Second Yr.	Average	First Yr.	Second Yr.	Average
OCCUPATIONAL TECHNOLOGIES						
Business & Commerce	552	775	601	717	939	766
Data Processing	566	1,193	834	1,239	2,239	1,479
Health Sciences	934	1,237	1,019	1,154	1,473	1,244
Mechanical and Engineering	698	1,124	775	968	1,397	1,026
Natural Sciences	593	1,042	630	768	1,231	806
Public Service	567	870	687	687	980	802
Support	529	704	541	598	792	612
TOTAL/AVERAGE	639	969	698	833	1,184	896
Academic Plus Vocational Total	595	924	653	739	1,073	797

TABLE VI-D

EFFECTS OF ADJUSTING PART-TIME SALARIES AND BENEFITS OF FULL COSTS PER FTE STUDENT

COMMUNITY COLLEGES

	Current	70.0%	80.0%	90.0%	100.0%
ACADEMIC					
Adjusted FTE Part-Time Salary	$ 9,830 (52.3%)	$13,164	$15,045	$16,925	$18,806
Salary & Benefits Per FTE Student	$ 616	$ 665	$ 692	$ 720	$ 747
Total Direct Cost Per FTE Student	$ 718	$ 767	$ 794	$ 822	$ 849
Full Cost Per FTE Student	$ 1,299	$ 1,348	$ 1,375	$ 1,403	$ 1,430
VOCATIONAL					
Adjusted FTE Part-Time Salary	$10,487 (60.1%)	$12,211	$13,955	$15,700	$17,444
Salary & Benefits Per FTE Student	$ 698	$ 732	$ 767	$ 802	$ 836
Total Direct Cost Per FTE Student	$ 896	$ 930	$ 965	$ 1,000	$ 1,034
Full Cost Per FTE Student	$ 1,504	$ 1,538	$ 1,573	$ 1,608	$ 1,642
TOTAL					
Adjusted FTE Part-Time Salary	$10,174 (56.0%)	$12,711	$14,527	$16,343	$18,159
Salary & Benefits Per FTE Student	$ 653	$ 696	$ 727	$ 757	$ 788
Total Direct Cost Per FTE Student	$ 797	$ 840	$ 871	$ 901	$ 932
Full Cost Per FTE Student	$ 1,391	$ 1,434	$ 1,465	$ 1,495	$ 1,526

1976-77 UNIT EXPENDITURES STUDY

REGIONAL UNIVERSITIES AND THE EVERGREEN STATE COLLEGE ANALYSIS

REGIONAL UNIVERSITIES AND THE EVERGREEN STATE COLLEGE

Tables VII-A, B, C, D, E, and F present the detailed information supporting the summary tables (I through V) for the regional universities and The Evergreen State College.

Table VII-A provides an insight into the costs at The Evergreen State College. The direct instructional costs are very comparable to the other four-year institutions at the undergraduate level. However, when the indirect costs for administration and general expense, physical plant, libraries, etc., are added to the direct instructional costs at the undergraduate level, the full costs at The Evergreen State College are approximately $800 - $1,200 higher than the three regional universities. This is related to the high per student cost associated with the library and plant operation and maintenance programs which reflect expenditures for a student body approximately double Evergreen's current size.

In Table VII-B, the lower student/faculty ratio for the graduate level courses is one of the major contributing factors to the higher instructional costs per FTE student indicative of these levels.

Tables VII-C and VII-D provide the discipline detail for the regional universities and The Evergreen State College by undergraduate and graduate levels respectively. Costs are not shown in some disciplines due to the low number of FTE students enrolled. Table VII-E includes both undergraduate and graduate full-time equivalent students by the major discipline categories used in the study. Table VII-F provides both undergraduate and graduate level full-time equivalent faculty for the corresponding major discipline categories.

TABLE VII-A

ACADEMIC YEAR 1976-77
DETAIL OF INSTRUCTIONAL EXPENDITURES
(Excluding Health Sciences)

	Direct Faculty Salaries and Benefits Per FTE Student	All Other Direct Expenses Per FTE Student*	Total Direct Instructional Expense Per FTE Student	All Indirect Costs	Full Cost Per FTE Student
EASTERN WASHINGTON UNIVERSITY					
Lower Division	$ 799	$ 111	$ 910	$ 1,016	$ 1,926
Upper Division	1,172	192	1,364	1,421	2,785
Average Undergraduate	990	152	1,142	1,223	2,365
Grad 1	1,778	259	2,037	1,961	3,998
Grad 2	2,196	1,365	3,561	2,835	6,396
Average Graduate	1,851	451	2,302	2,116	4,418
Average All Levels	1,052	175	1,227	1,287	2,514
CENTRAL WASHINGTON UNIVERSITY					
Lower Division	$ 826	$ 183	$ 1,009	$ 980	$ 1,989
Upper Division	1,300	295	1,595	1,460	3,055
Average Undergraduate	1,085	244	1,329	1,242	2,571
Grad 1	1,766	360	2,126	1,929	4,055
Grad 2	1,260	229	1,489	1,446	2,935
Average Graduate	1,684	339	2,023	1,850	3,873
Average All Levels	1,121	250	1,371	1,279	2,650
WESTERN WASHINGTON UNIVERSITY					
Lower Division	$ 687	$ 158	$ 845	$ 775	$ 1,620
Upper Division	1,295	315	1,610	1,294	2,904
Average Undergraduate	967	230	1,197	1,014	2,211
Grad 1	1,517	351	1,868	1,374	3,242
Grad 2	2,297	419	2,716	1,999	4,715
Average Graduate	1,617	360	1,977	1,455	3,432
Average All Levels	1,003	237	1,240	1,038	2,278
THE EVERGREEN STATE COLLEGE					
Lower Division	$ 1,176	$ 244	$ 1,420	$ 2,227	$ 3,647
Upper Division	953	302	1,255	1,930	3,185
Average All Levels	1,047	278	1,325	2,057	3,382

* In addition, this includes other wages and salaries, equipment and current expenses.

TABLE VII-A
(Continued)

ACADEMIC YEAR 1976-77
DETAIL OF INSTRUCTIONAL EXPENDITURES
(Excluding Health Sciences)

	Direct Faculty Salaries and Benefits Per FTE Student	All Other Direct Expenses Per FTE Student*	Total Direct Instructional Expense Per FTE Student	All Indirect Costs	Full Cost Per FTE Student
THREE STATE INSTITUTIONS					
Lower Division	$ 756	$ 151	$ 907	$ 900	$ 1,807
Upper Division	1,259	271	1,530	1,386	2,916
Average Undergraduate	1,008	211	1,219	1,143	2,362
Grad 1	1,677	322	1,999	1,732	3,731
Grad 2	1,949	740	2,689	2,169	4,858
Average Graduate	1,719	386	2,105	1,801	3,906
Average All Levels	1,052	222	1,274	1,183	2,457
FOUR STATE INSTITUTIONS					
Lower Division	$ 797	$ 160	$ 957	$ 1,029	$ 1,986
Upper Division	1,220	276	1,495	1,455	2,950
Average Undergraduate	1,012	219	1,231	1,246	2,477
Grad 1	1,677	322	1,999	1,732	3,731
Grad 2	1,949	740	2,689	2,169	4,858
Average Graduate	1,719	386	2,105	1,801	3,906
Average All Levels	1,051	228	1,279	1,276	2,555

* In addition, this includes other wages and salaries, equipment and current expenses.

TABLE VII-B

ACADEMIC YEAR 1976-77
DETAIL OF INSTRUCTIONAL EXPENDITURES
(Excluding Health Sciences)

	FTE Student/ Faculty Ratio	Faculty Salaries and Benefits Per Student	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
			Full-Time	TA/RA	Full-Time	TA/RA	Average
EASTERN WASHINGTON UNIVERSITY							
Lower Division	24.3	$ 799	93%	7%	$19,725	$15,016	$19,375
Upper Division	17.0	1,172	99	1	20,022	13,666	19,952
Average Undergraduate	19.9	990	96	4	19,908	14,772	19,720
Grad 1	11.5	1,778	100	0	20,459	19,189	20,456
Grad 2	9.6	2,196	100	0	20,987	--	20,987
Average Graduate	11.1	1,851	100	0	20,563	--	20,563
Average All Levels	18.8	1,052	97	3	19,901	14,810	19,824
CENTRAL WASHINGTON UNIVERSITY							
Lower Division	24.2	$ 826	92%	8%	$20,478	$13,772	$19,963
Upper Division	15.7	1,300	98	2	20,552	13,649	20,446
Average Undergraduate	18.7	1,085	96	4	20,527	13,739	20,276
Grad 1	12.3	1,766	98	2	21,848	13,302	21,658
Grad 2	18.9	1,260	100	0	23,748	--	23,748
Average Graduate	13.0	1,684	98	2	22,064	13,302	21,891
Average All Levels	18.2	1,121	96	4	20,659	13,719	20,413
WESTERN WASHINGTON UNIVERSITY							
Lower Division	27.5	$ 687	90%	10%	$19,435	$13,824	$18,855
Upper Division	15.0	1,295	97	3	19,583	13,811	19,417
Average Undergraduate	19.9	967	94	6	19,528	13,820	19,198
Grad 1	13.8	1,517	100	0	20,970	--	20,970
Grad 2	9.2	2,297	100	0	21,068	--	21,068
Average Graduate	13.0	1,617	100	0	20,988	--	20,988
Average All Levels	19.3	1,003	95	5	19,655	13,820	19,345
THE EVERGREEN STATE COLLEGE							
Lower Division	17.4	$1,176	100%	0	$20,472	--	$20,472
Upper Division	21.7	953	100	0	20,662	--	20,662
Average All Levels	19.6	1,047	100	0	20,570	--	20,570

TABLE VII-B
(Continued)

ACADEMIC YEAR 1976-77
DETAIL OF INSTRUCTIONAL EXPENDITURES
(Excluding Health Sciences)

	FTE Student/ Faculty Ratio	Faculty Salaries and Benefits Per Student	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
			Full-Time	TA/RA	Full-Time	TA/RA	Average
THREE STATE INSTITUTIONS							
Lower Division	25.6	$ 756	91%	9%	$19,820	$14,125	$19,324
Upper Division	15.8	1,259	98	2	20,018	13,747	19,896
Average Undergraduate	19.5	1,008	95	5	19,946	14,024	19,678
Grad 1	12.5	1,677	99	1	21,025	14,143	20,974
Grad 2	11.0	1,949	100	0	21,497	--	21,497
Average Graduate	12.3	1,719	99	1	21,106	14,143	21,063
Average All Levels	18.8	1,052	96	4	20,061	14,026	19,810
FOUR STATE INSTITUTIONS							
Lower Division	24.4	$ 797	92%	8%	$19,916	$14,125	$19,481
Upper Division	16.4	1,220	98	2	20,081	13,747	19,969
Average Undergraduate	19.5	1,012	96	4	20,018	14,024	19,777
Grad 1	12.5	1,677	99	1	21,025	14,143	20,974
Grad 2	11.0	1,949	100	0	21,497	--	21,497
Average Graduate	12.3	1,719	99	1	21,106	14,143	21,063
Average All Levels	18.9	1,051	96	4	20,115	14,026	19,887

TABLE VII-C

ACADEMIC YEAR 1976-77
TOTAL DIRECT COSTS PER FTE STUDENT BY DISCIPLINE

UNDERGRADUATE

		Central WA University	Eastern WA University	The Evergreen State College	Western WA University
0100	Agriculture and Natural Resources	$ --	$ --	$ --	$ --
0200	Architecture and Environmental Design	--	1,317	--	--
0300	Area Studies	522	--	--	--
0400	Biological Sciences	1,705	1,098	--	1,393
0500	Business and Management	787	865	--	810
0600	Communications	1,411	1,306	--	1,734
0700	Computer and Information Sciences	1,966	--	--	--
0800	Education	1,329	1,030	--	1,544
0900	Engineering	--	3,533	--	--
1000	Fine and Applied Arts	1,522	1,517	--	1,329
1100	Foreign Language	1,567	1,424	--	1,298
1200	Health Professions	1,317	833	--	1,476
1300	Home Economics	1,233	1,175	--	1,217
1400	Law	--	--	--	--
1500	Letters	1,455	1,346	--	1,257
1600	Library Science	--	--	--	--
1700	Mathematics	1,072	1,070	--	908
1800	Military Sciences	--	408	--	--
1900	Physical Sciences	1,990	1,354	--	1,357
2000	Psychology	1,138	859	--	1,276
2100	Public Affairs and Services	894	951	--	--
2200	Social Sciences	1,381	1,109	--	964
4900	Interdisciplinary Studies	937	2,769	1,352	1,083

TABLE VII-D

ACADEMIC YEAR 1976-77
TOTAL DIRECT COSTS PER FTE STUDENT BY DISCIPLINE

GRADUATE

		Central WA University	Eastern WA University	The Evergreen State College	Western WA University
0100	Agriculture and Natural Resources	$ --	$ --	$ --	$ --
0200	Architecture and Environmental Design	--	1,408	--	--
0300	Area Studies	--	--	--	--
0400	Biological Sciences	2,231	3,319	--	3,053
0500	Business and Management	742	1,168	--	--
0600	Communications	--	1,177	--	--
0700	Computer and Information Sciences	--	--	--	--
0800	Education	1,306	1,613	--	1,548
0900	Engineering	--	980	--	--
1000	Fine and Applied Arts	2,928	4,082	--	2,538
1100	Foreign Language	--	5,602	--	2,365
1200	Health Professions	5,085	6,357	--	1,569
1300	Home Economics	3,910	11,995*	--	--
1400	Law	--	--	--	--
1500	Letters	3,264	4,388	--	2,649
1600	Library Science	--	--	--	--
1700	Mathematics	16,803*	3,678	--	3,712
1800	Military Sciences	--	--	--	--
1900	Physical Sciences	8,988	2,230	--	4,434
2000	Psychology	3,206	2,635	--	2,029
2100	Public Affairs and Services	--	1,820	--	--
2200	Social Sciences	3,260	2,718	--	2,031
4900	Interdisciplinary Studies	2,267	--	--	2,376

* Direct cost amounts reflect less than 2 FTE students.

Dec 59

TABLE VII-E

UNDERGRADUATE AND GRADUATE LEVEL FULL-TIME EQUIVALENT STUDENTS BY DISCIPLINE CATEGORY
REGIONAL UNIVERSITIES AND THE EVERGREEN STATE COLLEGE
1976-77 UNIT EXPENDITURES STUDY

		Undergraduate FTE Students*				Graduate FTE Students**		
		Central	Eastern	Western	TESC	Central	Eastern	Western
0100	Agriculture and Natural Resources	--	--	--	--	--	--	--
0200	Architecture and Environmental Design	--	26.1	--	--	--	.8	--
0300	Area Studies	18.6	--	--	--	--	--	--
0400	Biological Sciences	215.1	232.4	328.7	--	10.9	10.9	15.7
0500	Business and Management	470.3	604.5	382.5	--	6.4	75.0	--
0600	Communications	41.3	191.1	58.9	--	--	3.3	--
0700	Computer and Information Sciences	21.6	--	--	--	--	--	--
0800	Education	1,572.1	1,191.8	1,105.9	--	212.1	108.1	248.2
0900	Engineering	--	37.3	--	--	--	1.1	--
1000	Fine and Applied Arts	559.6	437.9	654.8	--	34.0	15.9	17.1
1100	Foreign Language	150.1	181.7	281.7	--	--	3.8	.4
1200	Health Professions	56.7	222.1	74.8	--	1.4	15.3	41.9
1300	Home Economics	162.9	73.4	117.3	--	1.6	.2	--
1400	Law	--	--	--	--	--	--	--
1500	Letters	460.0	469.0	628.6	--	6.4	7.4	23.7
1600	Library Science	2.9	--	--	--	--	--	--
1700	Mathematics	214.7	381.5	585.6	--	1.2	6.6	5.4
1800	Military Sciences	4.3	24.1	--	--	--	--	--
1900	Physical Sciences	235.5	347.9	707.6	--	1.3	16.5	19.0
2000	Psychology	395.1	439.3	497.1	--	71.0	67.2	54.8
2100	Public Affairs and Services	101.3	142.9	--	--	--	84.2	--
2200	Social Sciences	818.0	866.9	1,588.2	--	3.0	43.6	68.8
4900	Interdisciplinary Studies	71.2	16.3	869.9	2,391.8	8.0	--	3.2
	TOTAL	5,571.3	5,886.1	7,878.5	2,391.8	357.3	459.9	498.2

*Average annual student credit hours divided by (÷) fifteen (15).

**Average annual student credit hours divided by (÷) ten (10).

TABLE VII-F

UNDERGRADUATE AND GRADUATE LEVEL FULL-TIME EQUIVALENT FACULTY BY DISCIPLINE CATEGORY
REGIONAL UNIVERSITIES AND THE EVERGREEN STATE COLLEGE
1976-77 UNIT EXPENDITURES STUDY

		Undergraduate FTE Faculty				Graduate FTE Faculty		
		Central	Eastern	Western	TESC	Central	Eastern	Western
0100	Agriculture and Natural Resources	--	--	--	--	--	--	--
0200	Architecture and Environmental Design	--	1.61	--	--	--	.04	--
0300	Area Studies	.36	--	--	--	--	--	--
0400	Biological Sciences	14.07	10.96	15.63	--	.84	1.56	1.76
0500	Business and Management	15.92	24.03	14.96	--	.24	3.57	--
0600	Communications	2.45	11.19	4.50	--	--	.18	--
0700	Computer and Information Sciences	1.01	--	--	--	--	--	--
0800	Education	82.76	48.64	70.40	--	10.13	6.51	14.22
0900	Engineering	--	4.97	--	--	--	.05	--
1000	Fine and Applied Arts	34.79	29.17	36.67	--	4.09	3.00	1.84
1100	Foreign Language	9.52	13.00	17.69	--	--	1.03	.05
1200	Health Professions	--	--	--	--	--	--	--
1300	Home Economics	8.75	4.71	5.48	--	.27	.13	--
1400	Law	--	--	--	--	--	--	--
1500	Letters	28.25	29.70	32.91	--	.78	1.46	2.39
1600	Library Science	--	--	--	--	--	--	--
1700	Mathematics	9.45	18.59	23.12	--	.76	1.12	.88
1800	Military Sciences	--	--	--	--	--	--	--
1900	Physical Sciences	17.89	19.19	35.81	--	.39	1.81	3.18
2000	Psychology	18.37	15.12	26.28	--	8.85	7.87	4.41
2100	Public Affairs and Services	3.49	6.40	--	--	--	6.90	--
2200	Social Sciences	45.40	44.14	67.34	--	.39	4.79	6.09
4900	Interdisciplinary Studies	2.65	2.81	42.19	121.91	.64	--	.34
	TOTAL	295.13	284.23	392.98	121.91	27.38	40.02	35.16

1976-77 UNIT EXPENDITURES STUDY

DOCTORAL UNIVERSITY ANALYSIS

DOCTORAL UNIVERSITY ANALYSIS

The supporting detail for the universities is presented in Tables VIII-A through F.

In Table VIII-A, the expenditure data for undergraduate instruction indicate similar cost patterns for the two universities. At the graduate level, however, Washington State University's overall costs are somewhat higher than the comparable costs at the University of Washington.

In Table VIII-B, the lower student/faculty ratio for the graduate level courses for both universities is one of the major contributing factors to the higher instructional costs per FTE student indicative of these levels.

Tables VIII-C and VIII-D provide the discipline detail for the two universities by undergraduate and graduate levels, respectively. Table VIII-E includes both undergraduate and graduate full-time equivalent students by the major discipline categories used in the study. Table VIII-F provides both undergraduate and graduate level full-time equivalent faculty for the corresponding major discipline categories.

It should be kept in mind that all the averages are weighted. The influence of this is especially true in the graduate area for the two universities where the number of FTE graduate students at the University of Washington was approximately four times as large as the comparable total for Washington State University.

TABLE VIII-A

ACADEMIC YEAR 1976-77
DETAIL OF INSTRUCTIONAL EXPENDITURES
(Excluding Health Sciences)

	Direct Faculty Salaries and Benefits Per FTE Student	All Other Direct Expenses Per FTE Student*	Total Direct Instructional Expense Per FTE Student	All Indirect Costs**	Full Cost Per FTE Student
UNIVERSITY OF WASHINGTON					
Lower Division	$ 774	$ 288	$ 1,062	$ 650	$ 1,712
Upper Division	1,548	493	2,041	1,245	3,286
Average Undergraduate	1,122	381	1,503	918	2,421
Grad 1	2,026	563	2,589	1,685	4,274
Grad 2	3,058	980	4,038	2,022	6,060
Average Graduate	2,342	691	3,033	1,788	4,821
Average All Levels	1,363	442	1,805	1,090	2,895
WASHINGTON STATE UNIVERSITY					
Lower Division	$ 624	$ 109	$ 733	$ 784	$ 1,517
Upper Division	1,392	335	1,727	1,599	3,326
Average Undergraduate	929	199	1,128	1,107	2,235
Grad 1	2,576	686	3,262	2,666	5,928
Grad 2	2,409	789	3,198	2,797	5,995
Average Graduate	2,507	728	3,235	2,721	5,956
Average All Levels	1,085	251	1,336	1,267	2,603
TWO UNIVERSITY AVERAGE					
Lower Division	$ 713	$ 216	$ 929	$ 704	$ 1,633
Upper Division	1,493	437	1,930	1,369	3,299
Average Undergraduate	1,048	311	1,359	991	2,350
Grad 1	2,130	586	2,716	1,872	4,583
Grad 2	2,880	928	3,808	2,233	6,041
Average Graduate	2,378	699	3,077	1,990	5,067
Average All Levels	1,264	374	1,638	1,153	2,791

* In addition, this includes other wages and salaries, equipment and current expenses.

** Includes appropriate portion of expenses (expenditures) from all other programs.

TABLE VIII-B

ACADEMIC YEAR 1976-77
DETAIL OF INSTRUCTIONAL EXPENDITURES
(Excluding Health Sciences)

	FTE Student/ Faculty Ratio	Faculty Salaries and Benefits Per Student	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
			Full-Time	TA/RA	Full-Time	TA/RA	Average
UNIVERSITY OF WASHINGTON							
Lower Division	27.0	$ 774	60%	40%	$22,123	$18,932	$20,880
Upper Division	14.3	1,548	88	12	22,552	19,273	22,165
Average Undergraduate	19.3	1,122	77	23	22,421	19,074	21,680
Grad 1	11.7	2,026	99	1	23,694	19,602	23,633
Grad 2	7.4	3,058	96	4	22,756	19,476	22,624
Average Graduate	9.9	2,342	97	3	23,315	19,520	23,219
Average All Levels	16.3	1,363	84	16	22,757	19,096	22,165
WASHINGTON STATE UNIVERSITY							
Lower Division	32.5	$ 624	63%	37%	$20,696	$19,567	$20,280
Upper Division	15.4	1,392	86	14	21,751	19,919	21,495
Average Undergraduate	22.6	929	76	24	21,386	19,688	20,985
Grad 1	9.0	2,576	97	3	23,233	21,705	23,186
Grad 2	10.4	2,409	100	0	25,018	--	25,018
Average Graduate	9.5	2,507	98	2	23,929	21,665	23,385
Average All Levels	19.9	1,085	81	19	22,022	19,729	21,584
TWO UNIVERSITY AVERAGE							
Lower Division	29.2	$ 713	61%	39%	$21,592	$19,184	$20,663
Upper Division	14.7	1,493	87	13	22,286	19,515	21,939
Average Undergraduate	20.6	1,048	77	23	22,064	19,292	21,426
Grad 1	11.2	2,130	98	2	23,588	20,412	23,529
Grad 2	8.2	2,880	97	3	23,251	19,465	23,131
Average Graduate	9.8	2,378	98	2	23,453	19,904	23,368
Average All Levels	17.6	1,264	83	17	22,533	19,316	21,984

TABLE VIII-C

ACADEMIC YEAR 1976-77
TOTAL DIRECT COSTS PER FTE STUDENT BY DISCIPLINE

UNDERGRADUATE

		University of Washington	Washington State University
0100	Agriculture and Natural Resources	$2,232	$1,536
0200	Architecture and Environmental Design	2,330	--
0300	Area Studies	4,183	--
0400	Biological Sciences	1,625	1,091
0500	Business and Management	1,227	748
0600	Communications	1,235	624
0700	Computer and Information Sciences	2,119	1,069
0800	Education	2,360	1,580
0900	Engineering	2,372	1,842
1000	Fine and Applied Arts	2,224	1,523
1100	Foreign Language	5,961	1,434
1200	Health Professions	4,819	3,561
1300	Home Economics	5,189	915
1400	Law	2,440	--
1500	Letters	1,352	1,004
1600	Library Science	3,157	--
1700	Mathematics	894	732
1800	Military Sciences	301	--
1900	Physical Sciences	1,460	1,081
2000	Psychology	840	545
2100	Public Affairs and Services	3,155	666
2200	Social Sciences	1,184	1,066
4900	Interdisciplinary Studies	5,544	6,190

TABLE VIII-D

ACADEMIC YEAR 1976-77
TOTAL DIRECT COSTS PER FTE STUDENT BY DISCIPLINE

GRADUATE

		University of Washington	Washington State University
0100	Agriculture and Natural Resources	$3,841	$2,910
0200	Architecture and Environmental Design	2,710	--
0300	Area Studies	7,954	--
0400	Biological Sciences	3,334	3,861
0500	Business and Management	2,631	2,261
0600	Communications	5,179	--
0700	Computer and Information Sciences	3,527	2,318
0800	Education	2,914	2,516
0900	Engineering	4,095	3,362
1000	Fine and Applied Arts	3,863	2,265
1100	Foreign Language	4,920	4,104
1200	Health Professions	9,449	5,932
1300	Home Economics	11,656*	2,865
1400	Law	2,056	--
1500	Letters	2,590	2,548
1600	Library Science	1,417	--
1700	Mathematics	6,024	6,413
1800	Military Sciences	--	--
1900	Physical Sciences	4,791	5,516
2000	Psychology	4,057	2,829
2100	Public Affairs and Services	3,576	1,995
2200	Social Sciences	3,911	3,106
4900	Interdisciplinary Studies	7,414	--

* Direct cost amounts reflect less than 10 FTE students.

TABLE VIII-E

UNDERGRADUATE AND GRADUATE LEVEL FULL-TIME EQUIVALENT STUDENTS BY DISCIPLINE CATEGORY
UNIVERSITY OF WASHINGTON AND WASHINGTON STATE UNIVERSITY
1976-77 UNIT EXPENDITURES STUDY

		Undergraduate FTE Students*		Graduate FTE Students**	
		UW	WSU	UW	WSU
0100	Agriculture and Natural Resources	674.3	780.1	222.3	159.4
0200	Architecture and Environmental Design	470.9	--	188.1	--
0300	Area Studies	101.5	--	10.1	--
0400	Biological Sciences	862.3	1,335.6	176.4	204.1
0500	Business and Management	1,787.3	1,388.1	552.6	68.4
0600	Communications	593.4	447.6	21.4	--
0700	Computer and Information Sciences	34.4	230.8	63.9	33.8
0800	Education	837.5	1,142.6	639.0	198.2
0900	Engineering	1,590.7	873.7	440.3	136.5
1000	Fine and Applied Arts	1,412.3	532.6	145.6	51.5
1100	Foreign Language	1,242.7	356.7	140.1	13.2
1200	Health Professions	1,485.9	455.1	1,707.8	219.7
1300	Home Economics	127.6	505.1	9.5	26.6
1400	Law	4.1	--	709.3	--
1500	Letters	2,448.5	1,497.6	243.3	122.0
1600	Library Science	40.4	--	110.3	--
1700	Mathematics	1,681.6	900.2	74.6	27.3
1800	Military Sciences	51.1	--	--	--
1900	Physical Sciences	2,277.5	1,171.7	440.4	127.9
2000	Psychology	1,160.7	556.9	135.5	102.6
2100	Public Affairs and Services	120.7	118.7	503.9	22.7
2200	Social Sciences	4,095.3	2,018.1	356.3	232.0
4900	Interdisciplinary Studies	245.9	48.8	35.7	--
	TOTAL	23,346.5	14,359.8	6,926.4	1,743.9

*Average annual student credit hours divided by (÷) fifteen (15).

**Average annual student credit hours divided by (÷) ten (10).

TABLE VIII-F

UNDERGRADUATE AND GRADUATE LEVEL FULL-TIME EQUIVALENT FACULTY BY DISCIPLINE CATEGORY
UNIVERSITY OF WASHINGTON AND WASHINGTON STATE UNIVERSITY
1976-77 UNIT EXPENDITURES STUDY

		Undergraduate FTE Faculty		Graduate FTE Faculty	
		UW	WSU	UW	WSU
0100	Agriculture and Natural Resources	44.31	39.06	21.69	13.20
0200	Architecture and Environmental Design	41.87	--	19.44	--
0300	Area Studies	9.75	--	2.21	--
0400	Biological Studies	69.68	48.83	58.90	21.74
0500	Business and Management	71.80	45.66	46.78	5.94
0600	Communications	21.97	12.63	3.97	--
0700	Computer and Information Sciences	2.15	9.34	6.53	2.47
0800	Education	58.92	64.44	52.59	15.77
0900	Engineering	114.01	59.59	50.55	15.88
1000	Fine and Applied Arts	112.07	32.90	20.13	4.61
1100	Foreign Language	92.37	22.03	23.36	2.14
1300	Home Economics	14.20	19.76	1.82	3.08
1400	Law	.26	--	37.30	--
1500	Letters	115.59	69.03	22.39	13.04
1600	Library Science	5.47	--	6.50	--
1700	Mathematics	54.78	28.95	16.11	6.66
1800	Military Sciences	.22	--	--	--
1900	Physical Sciences	107.98	43.03	53.76	16.59
2000	Psychology	32.47	11.81	17.40	10.10
2100	Public Affairs and Services	10.25	3.12	39.44	1.65
2200	Social Sciences	160.84	92.55	47.59	27.09
4900	Interdisciplinary Studies	16.38	12.74	5.84	--
	Subtotal	1,157.34	615.47	554.30	159.96
1200	Health Professions	144.00	41.04	290.89	31.69
	TOTAL	1,301.34	656.51	845.19	191.65

1976-77 UNIT EXPENDITURES STUDY

HEALTH SCIENCE DISCIPLINE CATEGORY ANALYSIS

HEALTH SCIENCES DISCIPLINE CATEGORY ANALYSIS

Tables IX-A and IX-B present total direct instructional costs, overall average faculty salaries and student faculty ratios on an all levels basis for speech pathology and audiology and for all other health science disciplines. Even with speech pathology and audiology disciplines displayed as a separate table, the differences in offerings and programs in terms of scope, size and approach are such that any comparisons between the regional university costs and doctoral university costs should be done with the utmost caution. Although to a lesser extent, this is also true of comparisons between and among schools of the same type.

TABLE IX-A

ACADEMIC YEAR 1976-77
DETAIL OF INSTRUCTIONAL EXPENDITURES
ALL LEVELS
HEALTH SCIENCES - SPEECH PATHOLOGY AND AUDIOLOGY

	Direct Faculty Salaries and Benefits Per FTE Student	All Other Direct Expenses Per FTE Student*	Total Direct Instructional Expense Per FTE Student	Overall Average Faculty Salaries and Benefits	FTE Student/ Faculty Ratio
University of Washington					
Average All Levels	$1,729	$ 474	$2,203	$21,651	12.5
Washington State University					
Average All Levels	$2,555	$1,740	$4,296	$26,822	10.5
Eastern Washington University					
Average All Levels	$ 890	$ 110	$1,000	$20,865	23.4
Central Washington University					
Average All Levels	$1,068	$ 339	$1,407	$20,815	19.5
Western Washington University					
Average All Levels	$1,037	$ 473	$1,510	$21,111	20.4

*In addition, this includes other wages and salaries, equipment and current expenses.

TABLE IX-B

ACADEMIC YEAR 1976-77
DETAIL OF INSTRUCTIONAL EXPENDITURES
ALL LEVELS
HEALTH SCIENCES EXCLUDING SPEECH PATHOLOGY AND AUDIOLOGY**

	Direct Faculty Salaries and Benefits Per FTE Student	All Other Direct Expenses Per FTE Student*	Total Direct Instructional Expense Per FTE Student	Overall Average Faculty Salaries and Benefits	FTE Student/ Faculty Ratio
University of Washington					
Average All Levels	$3,191	$1,300	$4,492	$22,652	7.1
Washington State University					
Average All Levels	$2,823	$1,509	$4,342	$25,624	9.1
Eastern Washington University					
Average All Levels	$1,711	$1,248	$2,960	$14,607	8.5

*In addition, this includes other wages and salaries, equipment and current expenses.

**This includes the following disciplines:

UW - General Health Professions (1200), Nursing (1203), Dentistry (1204), Dental Specialties (1205), Medicine (1206), Medical Specialties (1207), Pharmacy (1211), Dental Hygiene (1213), Public Health (1214), Biomedical Communication (1217).
WSU - General Health Professions (1200), Medicine (1206), Pharmacy (1211), Veterinary Medicine (1218), Veterinary Medicine Specialties (1219).
EWU - Dental Hygiene (1213)

1976-77 UNIT EXPENDITURES STUDY

RESEARCH AND PUBLIC SERVICE ANALYSIS

RESEARCH AND PUBLIC SERVICE

Table X encompasses all research activity including state funded research and each institution's instructional commitment to cost sharing as reported for each discipline category. The data show that the expenditures for each of the four-year institutions are concentrated in a few discipline categories. For instance, six discipline categories, (including the interdisciplinary category), account for 96 percent and 90 percent of all research expenditures at the University of Washington and Washington State University, respectively. Three of these six discipline categories (Agriculture and Natural Resources, Engineering, and Health Sciences) are unique to the two doctoral universities; they are also consistent with their "major lines", as identified in the statutes. These categories alone account for 53 and 79 percent of total research expenditures at the University of Washington and Washington State University, respectively.

Five of the six four-year institutions reported expenditures in the community service subprogram. Western Washington University and the community college system did not use this program category in 1976-77. Total dollars expended by institution are shown below.

Community Service Expenditures
1976-77

Institution	Expenditures		
	State Funds	Dedicated Local Fund - 149	Total
University of Washington	$ 282,854	$ 941,643	$1,224,497
Washington State University	1,106,800	-0-	1,106,800
Central Washington University	115,175	15,674	130,849
Eastern Washington University	162,490	114,524	277,014
The Evergreen State College	6,123	22,762	28,885

TABLE X

TOTAL RESEARCH ACTIVITY BY
MAJOR DISCIPLINE CATEGORY
FOR THE FOUR-YEAR INSTITUTIONS
1976-77

	Description	UW	WSU	CWU	EWU	WWU	TESC
0100	Agriculture and Natural Resources	$ 6,457,631	$12,777,937	---	---	---	---
0200	Architecture and Environmental Design	22,873	---	---	---	---	---
0300	Area Studies	115,393	---	---	---	---	---
0400	Biological Sciences	7,999,196	951,256	92,338	10,656	176,061	---
0500	Business and Management	244,685	50,165	(18)	10,205	---	---
0600	Communications	42,533	9,025	---	---	849	---
0700	Computer and Information Sciences	43,485	34,546	---	---	---	---
0800	Education	142,807	850,357	1,237	---	3,027	---
0900	Engineering	4,335,748	3,581,106	---	---	---	---
1000	Fine and Applied Arts	1,783	3,405	1,611	---	1,147	---
1100	Foreign Languages	26,177	---	---	---	1,147	---
1200	Health Professions	20,418,117	1,246,389	---	3,552	---	---
1300	Home Economics	6,822	11,238	---	---	---	---
1400	Law	14,492	---	---	---	---	---
1500	Letters	6,152	19,915	1,913	---	1,147	---
1600	Library Sciences	---	---	---	---	---	---
1700	Mathematics	166,899	49,502	1,323	---	5,795	---
1800	Military Sciences	---	---	---	---	---	---
1900	Physical Sciences	10,133,783	1,524,919	2,886	27,922	70,748	---
2000	Psychology	777,846	156,561	19,458	41,842	135,390	---
2100	Public Affairs and Services	447,013	45,525	---	3,552	---	---
2200	Social Sciences	334,707	1,188,335	8,081	---	90,276	---
4900	Interdisciplinary Studies	7,278,966*	6,752	463	47,247	109,259	74,621
	TOTAL	59,022,108	22,506,933	129,292	144,976	594,846	74,621
	(External Funding)	(55,125,874)	(10,508,359)	(93,329)	(84,600)	(506,039)	(74,621)

* This includes $795,507 that was reported separately but not identified with a major discipline category.

NOTE: This includes all fund sources, as well as institutional contributions, including cost sharing.

SOURCE: 1976-77 Unit Expenditures Study.

1976-77 UNIT EXPENDITURES STUDY

DEPARTMENTAL ADMINISTRATION ANALYSIS

DEPARTMENTAL ADMINISTRATION ANALYSIS

In 1976-77 the Washington Legislature through its Legislative Budget Committee asked the Council to report on the amount of departmental administration for 1976-77. This request was incorporated into the Unit Expenditures Study and the full-time equivalents and related dollars were uniquely identified within the direct instruction subprogram.

Table XI-A shows total FTE by institution and total direct cost dollars. The administrative structure for The Evergreen State College is such that no departmental administrative activities are identified in the 1976-77 Unit Expenditures Study. In the case of the community colleges, only dollars are identified. Table XI-B shows the number of departmental administration dollars by course level. The full-time equivalent (FTE) faculty parameter was used as the allocation process for this analysis.

Tables XI-C and XI-D include an analysis of student/faculty ratios and direct instructional costs. These displays reflect the impact of adding departmental administration FTE's and dollars to the totals shown in Tables II and IV. For instance, the direct cost table (Table XI-D) was determined by adding the dollar values in Table IV to those amounts displayed in Table XI-B.

TABLE XI-A

DEPARTMENTAL ADMINISTRATION
1976-77

	FTE	Total Dollars Direct Costs
University of Washington*	45.29	$ 1,316,816
Washington State University	24.55	687,316
Central Washington University	13.46	380,611
Eastern Washington University	13.75	300,709
Western Washington University	9.72	239,963
Community Colleges	**	1,788,193

* Includes those Biological Science and Engineering disciplines that were included under the Health Sciences Subprogram. The total faculty FTE's and direct instructional dollars involved were 3.25 and $96,954 respectively.

** The community college system did not separately identify full-time equivalent faculty (FTEF).

TABLE XI-B

COST OF DEPARTMENTAL ADMINISTRATION
PER FTE STUDENT

	Lower Division	Upper Division	Under-graduate Average	Grad 1 (500)	Grad 2 (600+)	Graduate Average	Overall Average
All Community Colleges	$ 22	--	$ 22	--	--	--	$ 22
Eastern Washington University	$ 38	$ 55	$ 47	$ 82	$ 78	$ 81	$ 49
Central Washington University	48	74	63	102	67	97	65
Western Washington University	21	38	28	42	41	42	29
Three Institution Average	33	55	44	75	63	71	46
University of Washington *	$ 28	$ 54	$ 40	$ 66	$ 104	$ 78	$ 47
Washington State University	27	58	39	100	87	95	45
Two University Average	27	55	40	72	99	82	46

* The inclusion of the Biological Science and Engineering disciplines direct instructional dollars ($96,954) as noted in Table XI-A, increases the overall average dollar amount by approximately $3.50.

TABLE XI-C

ACADEMIC YEAR 1976-77
FTE STUDENTS PER FTE FACULTY BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES
(Excluding Health Sciences and Including Departmental Administration)

	Lower Division/ Academic	Vocational	Upper Division	Under-Graduate Average	Grad 1 (500)	Grad 2 (600+)	Graduate Average	Overall Average
Eastern WA University	23.3	--	16.3	19.1	11.0	9.2	10.7	18.1
Central WA University	23.2	--	15.1	17.9	11.7	18.1	12.5	17.5
Western WA University	26.9	--	14.7	19.4	13.5	9.0	12.7	18.9
Three Institution Average	24.7	--	15.3	18.9	12.1	10.7	11.8	18.2
University of Washington	26.3	--	14.0	18.8	11.4	7.2	9.7	15.8
Washington State University	31.5	--	15.0	21.9	8.7	10.1	9.2	19.3
Two University Average	28.4	--	14.4	20.0	10.9	8.0	9.6	17.0

TABLE XI-D

ACADEMIC YEAR 1976-77
TOTAL DIRECT INSTRUCTION COST PER FTE STUDENT
BY COURSE LEVEL AND ACADEMIC/VOCATIONAL COURSES
(Excluding Health Sciences and Including Departmental Administration)

	Lower Division/ Academic	Vocational	Upper Division	Under-Graduate Average	Grad 1 (500)	Grad 2 (600+)	Graduate Average	Overall Average
All Community Colleges	$ 738	$ 919	--	$ 819	--	--	--	$ 819
Eastern WA University	$ 948	--	$1,419	$1,189	$2,119	$3,639	$2,383	$1,276
Central WA University	$1,057	--	$1,669	$1,392	$2,228	$1,556	$2,120	$1,436
Western WA University	$ 866	--	$1,648	$1,225	$1,910	$2,757	$2,019	$1,269
Three Institution Average	$ 940	--	$1,585	$1,263	$2,074	$2,752	$2,176	$1,320
University of Washington	$1,090	--	$2,095	$1,543	$2,655	$4,142	$3,111	$1,852
Washington State University	$ 760	--	$1,785	$1,167	$3,362	$3,285	$3,330	$1,381
Two University Average	$ 957	--	$1,985	$1,399	$2,788	$3,907	$3,159	$1,684

1976-77 UNIT EXPENDITURES STUDY

COMPARISONS:

1974-75 Vis-a-Vis 1976-77

UNIT EXPENDITURES STUDY COMPARISONS

In discussions of the preliminary results of the 1976-77 Unit Expenditures Study, considerable interest was expressed regarding comparisons between the 1974-75 and 1976-77 data. Considerable staff effort has been expended on the comparative data displayed in Table XII-A.

Although the staff were extremely careful in attempting to develop a consistent data base for comparing the two years, any conclusions one might draw may or may not reflect the reasons for the differences that are shown in Table XII-A. The primary difference between 1974-75 and 1976-77 was in the reporting of departmental and academic administration. Table XII-B shows the academic administration FTE's and dollar amounts. Tables XI-B (in preceding section) and XII-B were both needed to develop the comparisons for 1974-75 and 1976-77 displayed in Table XII-A.

As noted in Tables XII-A and XII-B, student/faculty ratios for The Evergreen State College and the community college system are not comparable for the two years since they did not separately identify those administrators who also are members of the faculty. In addition, any comparison for the community college system is compounded by the fact that 1974-75 FTE students was based on a three-quarter aggregation; whereas, 1976-77 represents a four-quarter aggregation. In addition, the lower student faculty ratio at the University of Washington for 1976-77 represents more consistent reporting of the University of Washington research and public service faculty.

Although total overall costs for 1974-75 and 1976-77 were arrived at using slightly different assumptions, the definitions in terms of dollars to be included in the instruction cost base were the same. As one would

expect with the inflationary economy and budgets that have reflected this phenomenon, overall expenditures were higher for 1976-77 over the 1974-75 instructional expenditures. For instance, the overall weighted average for the regional universities and The Evergreen State College increased by 12.8 percent ($2,555 vis-a-vis $2,264). The comparable increase for the two doctoral universitites was 10.5 percent ($2,791 vis-a-vis $2,525).

TABLE XII-A

UNIT EXPENDITURES STUDY COMPARISONS
1974-75 AND 1976-77

	Student/Faculty Ratios		Direct Costs		Full Costs	
	1974-75	1976-77	1974-75	1976-76	1974-75	1976-77
All Community Colleges	21.4	23.0*	$ 835	$ 844	$1,319	$1,391
Eastern Washington University	17.7	17.5	$1,237	$1,374	$2,243	$2,514
Central Washington University	16.8	17.0	$1,346	$1,528	$2,279	$2,650
Western Washington University	18.8	18.6	$1,134	$1,326	$2,027	$2,278
Three Institution Average	17.8	17.8	$1,229	$1,399	$2,168	$2,457
The Evergreen State College	21.6	19.6*	$1,167	$1,436	$3,075	$3,382
Four Institution Average	18.2	17.9	$1,222	$1,403	$2,264	$2,555
University of Washington	17.0	15.5	$1,486	$1,967	$2,560	$2,895
Washington State University	17.5	18.8	$1,436	$1,483	$2,458	$2,603
Two University Average	17.2	16.5	$1,469	$1,795	$2,525	$2,791

* The Evergreen State College and the community college system did not separately identify and consequently did not report any faculty positions in academic administration. (See Table XII-B).

TABLE XII-B

GENERAL ACADEMIC ADMINISTRATION
UNIT EXPENDITURES SUBPROGRAM 4.3
1976-77

Institution	FTE Faculty	Total Dollars Direct Costs
University of Washington	42.62	$ 3,461,412
Washington State University	26.36	1,851,083
Central Washington University	8.96	554,390
Eastern Washington University	12.42	625,175
Western Washington University	7.50	473,244
The Evergreen State College	*	272,108
Community College System	*	3,855,859

* The Evergreen State College and the community college system did not separately identify and consequently did not report any faculty positions in academic administration.

RELATIONSHIP OF 1976-77 UNIT EXPENDITURES STUDY TO TUITION AND FEE LEGISLATION

RELATIONSHIP OF 1976-77 UNIT EXPENDITURES STUDY TO TUITION AND FEE LEGISLATION

The process outlined in Table XIII-A for the two universities was used to establish the tuition and fee levels as directed in RCW 28B.15.075. The instruction costs were determined using the contracted enrollments and state general fund dollars budgeted for the current biennium. The calculations were based on the relationships and factors established in the Council's 1976-77 Unit Expenditures Study and the actual 1976-77 expenditure patterns in the program areas. Relationships and factors in the enrollment area were based on the full-time equivalent student enrollment totals reported in the 1976-77 Unit Expenditures Study and the actual average annual FTE enrollments for the same fiscal year. Table XIII-B displays the tuition and fee rates that evolved from this approach. The estimated undergraduate instructional costs for the 1977-79 biennium for the individual institutions were calculated using the process explained above and shown in Table XIII-C.

The instructional cost base includes: (1) Direct instructional costs such as salaries and fringe benefits of instructional staff, support personnel (such as laboratory assistants), supplies, equipment, etc.; (2) Other instructional costs such as admissions, registration and other student services not financed by service and activities fees; and (3) A proportional share of such indirect costs as libraries, administration, etc.

The indirect cost allocation process is detailed in Appendix 2. The tuition and fee statute (RCW 28B.15.075) passed by the 1977 Legislature

required that this process be approved by the Senate and House Higher Education Committees. The indirect cost allocation process also identifies the research and public service activities, community relations, financial aid administration, self-sustaining activities, summer programs, capital amortization costs, intercollegiate aid grants and student activities financed from services and activities fees. These programs and activities need to be separately identified so that the direct and indirect costs attributed to these areas can be excluded from the instructional cost base.

TABLE XIII-A

CALCULATION OF 1977-79 INSTRUCTIONAL COSTS
PER FULL-TIME EQUIVALENT UNDERGRADUATE STUDENT
UNIVERSITY OF WASHINGTON AND WASHINGTON STATE UNIVERSITY

		1976-77 Actual	1977-79 Budgeted
A.	**Direct Costs**		
1.	General Instruction	$80,305,848	$171,318,493
2.	Instruction - 1.1 (Unit Expenditures Study (UES) less Health Science Disciplines)	72,856,444	
3.	Relationship: A.2 ÷ A.1	.91	.91
4.	1977-79 Direct Instructional Costs		155,899,829
B.	**Indirect Costs**		
1.	"Overhead" - Budget Programs 04, 05, 06, 08 and 09 (1977-79 Budget Structure)	$82,788,662	$189,001,628
2.	Overhead Allocated to Instruction in the Unit Expenditures Study (UES)	47,868,653	
3.	Relationship: B.2 ÷ B.1	.58	.58
4.	1977-79 Indirect Costs		109,620,944
C.	**Enrollment**		
1.	Average Annual FTE (Final Contract)	41,473	82,460
2.	Average Annual FTE Per UES less Health Disciplines	43,261	
3.	Relationship: C.2 ÷ C.1	1.04	1.04
4.	1977-79 Enrollment Base		85,758
D.	**Cost Per FTE Student Calculations - All Levels**		
1.	Direct Cost Per FTE Student (A.2 ÷ C.2)	$1,684	$1,818
2.	Indirect Cost Per FTE Student (B.2 ÷ C.2)	1,107	1,278
3.	Total Cost Per FTE Student - All Levels	2,791	3,096
E.	**Cost Per FTE Undergraduate FTE Student**		
1.	1976-77 Total Cost Per FTE Undergraduate Student From UES	$2,350	
2.	Cost Per FTE Student Relationship - All Levels (E.1 ÷ D.3)	.84	.84
3.	Full Instructional Cost Per FTE Undergraduate Student 1977-79 - Combined Universities		$2,601

TABLE XIII-B

1979-81 TUITION AND FEES
AS RECOMMENDED IN ACCORDANCE
WITH RCW 28B.15.075

	TUITION		OPERATING		TUITION & OPERATING TOTAL		TOTAL Includes S/A Fees*	
	1978-79	1979-81	1978-79	1979-81	1978-79	1979-81	1978-79	1979-81
UNIVERSITIES								
Undergraduate								
Resident[1]	117	117	453	534	570	651	687	768
Nonresident[2]	345	345	1,932	2,256	2,277	2,601	2,394	2,718
Graduate & Law[3]								
Resident	117	117	537	633	654	750	771	867
Nonresident	345	345	2,274	2,646	2,619	2,991	2,736	3,108
MD/DDS/DVM[4]								
Resident	333	333	579	708	912	1,041	1,029	1,158
Nonresident	543	543	3,099	3,618	3,642	4,161	3,759	4,278
REGIONAL UNIVERSITIES/ THE EVERGREEN STATE COLLEGE[5]								
Undergraduate								
Resident	75	75	381	447	456	522	618	684
Nonresident	288	288	1,533	1,794	1,821	2,082	1,983	2,244
Graduate								
Resident	75	75	447	525	522	600	684	762
Nonresident	288	288	1,806	2,106	2,094	2,394	2,256	2,556
COMMUNITY COLLEGES								
Resident[6]	124.50	124.50	130.50	169.50	255	294	306	345
Nonresident[7]	394.50	394.50	742.50	907.50	1,137	1,302	1,188	1,353

*S/A Fees: $117 - universities; $162 - state colleges; $51 - community colleges.

[1]25% of 1977-79 instructional costs.

[2]100% cost for nonresident undergraduate.

[3]115% of undergraduate rates.

[4]160% of undergraduate rates.

[5]80% of university rates.

[6]45% of university undergraduate rates.

[7]50% of nonresident undergraduate rates.

NOTE: Eligible Vietnam veteran's rates increase in same amount as undergraduate resident rates.

TABLE XIII-C

BUDGETED INSTRUCTIONAL COSTS PER
FTE UNDERGRADUATE STUDENT
1975-77 AND 1977-79

	FTE Undergraduate Instructional Cost			
	1975-77 Biennium	Percentage Relationship*	1977-79 Biennium	Percentage Relationship*
Universities				
University of Washington	$ 2,216		$ 2,546	
Washington State University	$ 2,385		$ 2,751	
University Average	$ 2,272		$ 2,601	
Tuition and Operating Fee Amounts**	$ 570	25.09%	$ 651	21.91%
Regional Universities & The Evergreen State College				
Central Washington University	$ 2,328		$ 2,760	
Eastern Washington University	$ 2,282		$ 2,818	
Western Washington University	$ 2,220		$ 2,605	
The Evergreen State College	$ 2,912		$ 3,554	
Three Institution Average (three regional universities)	$ 2,277		$ 2,675	
Tuition and Operating Fee Amounts**	$ 456	20.02%	$ 522	17.05%
Four Institution Average (Includes The Evergreen State College)	$ 2,349		$ 2,774	
Community Colleges	$ 1,494		$ 1,713	
Tuition and Operating Fee Amounts**	$ 255	17.07%	$ 294	14.89%

* The percentage relationship is determined by dividing instructional costs into the tuition and operating fee total. For example $651 divided by 2,601 equals .2503 times 100 equals 25.03 percent.

** The tuition and operating fee amounts shown with the 1975-77 biennial costs are resident undergraduate rates as approved by the Legislature (current 1978-79 rates). The resident undergraduate amounts shown with the 1977-79 biennial costs are the Council for Postsecondary Education's recommended rates for 1979-80 and 198-81 developed in accordance with RCW 288.15.075.

CPE: 2/6/79

APPENDIX 1

Individual Community College Detail

TABLE 1-1

ACADEMIC YEAR 1976-77
DETAIL OF INSTRUCTIONAL EXPENDITURES

	FTE Students	Student/ Faculty Ratio	Faculty Salaries And Benefits Per Student	Direct Instructional Cost Per FTE Student	Full Cost Per FTE Student*	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
						Full-Time	Part-Time	Full-Time	Part-Time	Average
PENINSULA										
Academic	556	18.1	$884	$1,016	$1,869	60.5%	39.5%	$20,371	$9,373	$16,032
Vocational	542	18.2	$751	$886	$1,570	61.7%	38.3%	$16,251	$9,512	$13,671
Academic Year Total	1,098	18.2	$818	$952	$1,722	61.1%	38.9%	$18,323	$9,441	$14,870
GRAYS HARBOR										
Academic	775	19.3	$972	$1,127	$2,099	70.8%	29.2%	$22,186	$10,303	$18,721
Vocational	563	22.4	$639	$794	$1,455	57.5%	42.5%	$17,692	$9,770	$14,324
Academic Year Total	1,338	20.5	$832	$987	$1,827	65.7%	34.3%	$20,675	$10,049	$17,031
OLYMPIC										
Academic	1,935	21.5	$680	$832	$1,510	69.9%	30.1%	$17,850	$7,203	$14,649
Vocational	1,355	19.6	$709	$832	$1,431	60.1%	39.9%	$16,730	$9,530	$13,854
Academic Year Total	3,290	20.7	$692	$832	$1,477	65.6%	34.4%	$17,403	$8,381	$14,303
SKAGIT VALLEY										
Academic	1,324	23.9	$651	$751	$1,452	59.1%	40.9%	$19,275	$10,142	$15,536
Vocational	1,011	18.9	$687	$885	$1,530	57.3%	42.7%	$15,870	$8,600	$12,764
Academic Year Total	2,335	21.2	$667	$809	$1,486	58.2%	41.8%	$17,616	$9,363	$14,164
EVERETT										
Academic	2,361	23.4	$699	$806	$1,309	81.1%	18.9%	$17,852	$9,949	$16,358
Vocational	1,744	20.3	$729	$972	$1,463	77.2%	22.8%	$16,642	$8,612	$14,809
Academic Year Total	4,105	22.0	$712	$877	$1,391	79.3%	20.7%	$17,311	$9,272	$15,646

* Includes departmental administration.

TABLE 1-1
(Continued)

ACADEMIC YEAR 1976-77
DETAIL OF INSTRUCTIONAL EXPENDITURES

	FTE Students	Student/ Faculty Ratio	Faculty Salaries And Benefits Per Student	Direct Instructional Cost Per FTE Student	Full Cost Per FTE Student *	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
						Full-Time	Part-Time	Full-Time	Part-Time	Average
EDMONDS										
Academic	1,200	26.8	$597	$665	$1,373	66.4%	33.6%	$18,497	$10,934	$15,956
Vocational	1,074	23.7	$575	$708	$1,320	43.8%	56.2%	$17,903	$10,313	$13,638
Academic Year Total	2,274	25.2	$586	$685	$1,348	55.0%	45.0%	$18,259	$10,544	$14,791
CENTRAL SEATTLE										
Academic	2,730	28.7	$642	$723	$1,243	69.4%	30.6%	$20,107	$14,499	$18,390
Vocational	2,723	21.9	$847	$1,143	$1,825	69.5%	30.5%	$20,019	$15,169	$18,539
Academic Year Total	5,453	24.8	$744	$933	$1,533	69.4%	30.6%	$20,057	$14,878	$18,471
NORTH SEATTLE										
Academic	1,589	24.5	$615	$740	$1,424	58.3%	41.7%	$17,158	$12,062	$15,035
Vocational	1,309	23.1	$660	$858	$1,530	59.1%	40.9%	$17,404	$12,189	$15,273
Academic Year Total	3,398	23.7	$639	$803	$1,481	58.8%	41.2%	$17,293	$12,131	$15,165
SOUTH SEATTLE										
Academic	652	23.9	$635	$766	$1,558	48.7%	51.3%	$18,241	$12,277	$18,182
Vocational	1,941	26.3	$653	$965	$1,729	54.4%	45.6%	$19,075	$14,979	$17,206
Academic Year Total	2,593	25.7	$649	$915	$1,686	52.8%	47.2%	$18,867	$14,186	$16,660
SHORELINE										
Academic	3,144	27.9	$617	$705	$1,276	71.9%	28.1%	$19,349	$11,745	$17,209
Vocational	1,562	17.9	$817	$874	$1,394	55.3%	44.8%	$17,168	$11,449	$14,613
Academic Year Total	4,706	23.7	$683	$761	$1,315	64.6%	35.4%	$18,534	$11,582	$16,075

* Includes departmental administration.

TABLE 1-1
(Continued)

ACADEMIC YEAR 1976-77
DETAIL OF INSTRUCTIONAL EXPENDITURES

	FTE Students	Student/ Faculty Ratio	Faculty Salaries And Benefits Per Student	Direct Instructional Cost Per FTE Student	Full Cost Per FTE Student *	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
						Full-Time	Part-Time	Full-Time	Part-Time	Average
BELLEVUE										
Academic	2,455	28.1	$565	$671	$1,294	55.4%	44.6%	$21,100	$9,566	$15,955
Vocational	1,443	21.5	$632	$904	$1,533	42.4%	57.6%	$18,368	$9,994	$13,554
Academic Year Total	3,898	25.3	$590	$757	$1,382	49.7%	50.3%	$20,091	$9,780	$14,908
HIGHLINE										
Academic	2,830	22.8	$684	$774	$1,368	63.2%	36.8%	$18,992	$9,744	$15,589
Vocational	1,682	19.2	$674	$860	$1,430	44.1%	55.9%	$16,583	$10,066	$12,940
Academic Year Total	4,512	21.3	$680	$806	$1,391	55.3%	44.7%	$18,197	$9,910	$14,493
GREEN RIVER										
Academic	1,925	23.8	$668	$751	$1,397	64.3%	35.7%	$18,179	$11,812	$15,905
Vocational	1,649	19.7	$823	$957	$1,634	54.7%	45.3%	$20,928	$10,440	$16,174
Academic Year Total	3,574	21.7	$740	$846	$1,506	59.4%	40.6%	$19,468	$11,032	$16,042
FORT STEILACOOM										
Academic	2,518	30.8	$437	$511	$1,072	47.5%	52.5%	$18,559	$8,339	$13,190
Vocational	1,284	23.0	$556	$678	$1,327	46.3%	53.7%	$18,493	$7,882	$12,792
Academic Year Total	3,802	27.3	$477	$568	$1,184	47.0%	53.0%	$18,533	$8,152	$13,031
CENTRALIA										
Academic	1,179	21.2	$715	$846	$1,580	55.7%	44.3%	$19,262	$9,958	$15,141
Vocational	760	21.4	$723	$1,019	$1,769	65.6%	34.4%	$18,365	$9,966	$15,475
Academic Year Total	1,939	21.3	$718	$914	$1,655	59.6%	40.4%	$18,877	$9,961	$15,271

* Includes departmental administration.

TABLE 1-1
(Continued)

ACADEMIC YEAR 1976-77
DETAIL OF INSTRUCTIONAL EXPENDITURES

	FTE Students	Student/ Faculty Ratio	Faculty Salaries And Benefits Per Student	Direct Instructional Cost Per FTE Student	Full Cost Per FTE Student *	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
						Full-Time	Part-Time	Full-Time	Part-Time	Average
OLYMPIA TECHNICAL										
Academic	**									
Vocational	1,360	20.4	$583	$747	$1,494	53.6%	46.4%	$14,525	$8,884	$11,906
Academic Year Total	1,360	20.4	$583	$747	$1,494	53.6%	46.4%	$14,525	$8,884	$11,906
LOWER COLUMBIA										
Academic	1,044	20.8	$690	$841	$1,498	71.2%	28.8%	$16,596	$8,680	$14,316
Vocational	1,108	18.4	$668	$883	$1,429	53.9%	46.1%	$15,282	$8,845	$12,314
Academic Year Total	2,152	19.5	$679	$863	$1,462	61.8%	38.2%	$15,972	$8,789	$13,225
CLARK										
Academic	2,125	23.0	$502	$571	$1,137	50.5%	49.5%	$16,818	$6,131	$11,523
Vocational	1,320	16.7	$711	$980	$1,637	53.1%	46.9%	$15,804	$7,481	$11,898
Academic Year Total	3,445	20.0	$582	$727	$1,328	51.7%	48.3%	$16,339	$6,734	$11,696
WENATCHEE VALLEY										
Academic	1,168	23.0	$620	$684	$1,436	71.0%	29.0%	$16,377	$9,054	$14,249
Vocational	667	21.3	$542	$672	$1,355	60.4%	39.6%	$13,283	$8,827	$11,521
Academic Year Total	1,835	22.3	$592	$679	$1,407	66.9%	33.1%	$15,310	$8,950	$13,207
YAKIMA VALLEY										
Academic	1,938	24.8	$711	$821	$1,397	79.8%	20.2%	$20,049	$8,120	$17,634
Vocational	1,116	20.5	$802	$955	$1,523	70.9%	29.1%	$19,162	$9,907	$16,469
Academic Year Total	3,053	23.1	$744	$870	$1,443	76.1%	23.9%	$19,710	$9,013	$17,156

* Includes departmental administration.

** Less than one FTE student.

TABLE 1-1
(Continued)

ACADEMIC YEAR 1976-77
DETAIL OF INSTRUCTIONAL EXPENDITURES

	FTE Students	Student/ Faculty Ratio	Faculty Salaries And Benefits Per Student	Direct Instructional Cost Per FTE Student	Full Cost Per FTE Student *	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
						Full-Time	Part-Time	Full-Time	Part-Time	Average
SPOKANE										
Academic	1,327	30.0	$512	$656	$1,094	80.9%	19.1%	$16,339	$11,030	$15,324
Vocational	4,483	23.8	$637	$826	$1,304	72.1%	27.9%	$16,841	$10,878	$15,179
Academic Year Total	5,811	25.0	$609	$787	$1,256	73.8%	26.2%	$16,739	$10,899	$15,207
SPOKANE FALLS										
Academic	4,154	27.9	$499	$625	$1,023	52.2%	47.8%	$19,003	$8,393	$13,928
Vocational	1,578	18.5	$703	$1,029	$1,579	46.9%	53.1%	$16,828	$9,675	$13,029
Academic Year Total	5,732	24.5	$555	$737	$1,177	50.2%	49.8%	$18,264	$8,891	$13,601
BIG BEND										
Academic	502	19.8	$921	$1,073	$2,159	63.2%	36.8%	$19,516	$16,010	$18,225
Vocational	593	19.7	$951	$1,284	$2,382	64.0%	36.0%	$19,832	$16,746	$18,720
Academic Year Total	1,095	19.7	$937	$1,187	$2,280	63.6%	36.4%	$19,688	$16,405	$18,494
COLUMBIA BASIN										
Academic	1,231	21.0	$821	$921	$1,575	74.3%	25.7%	$19,332	$11,288	$17,262
Vocational	1,463	20.3	$773	$869	$1,410	56.5%	43.5%	$18,341	$12,285	$15,703
Academic Year Total	2,694	20.6	$795	$893	$1,485	64.4%	35.6%	$18,853	$11,961	$16,403
WALLA WALLA										
Academic	1,500	30.9	$347	$423	$ 995	43.9%	56.1%	$15,276	$7,104	$10,690
Vocational	1,097	18.2	$706	$882	$1,806	69.7%	30.3%	$15,019	$7,888	$12,859
Academic Year Total	2,597	23.9	$499	$617	$1,337	58.2%	41.8%	$15,106	$7,418	$11,890

* Includes departmental administration.

TABLE 1-1
(Continued)

ACADEMIC YEAR 1976-77
DETAIL OF INSTRUCTIONAL EXPENDITURES

	FTE Students	Student/ Faculty Ratio	Faculty Salaries And Benefits Per Student	Direct Instructional Cost Per FTE Student	Full Cost Per FTE Student *	Percentage Distribution of Faculty		Average Faculty Salaries and Benefits		
						Full-Time	Part-Time	Full-Time	Part-Time	Average
WHATCOM										
Academic	490	18.0	$606	$725	$2,059	36.0%	64.0%	$14,492	$8,865	$10,988
Vocational	316	23.8	$479	$529	$1,306	36.8%	63.2%	$14,659	$9,473	$11,383
Academic Year Total	806	19.9	$556	$648	$1,764	36.2%	63.8%	$14,548	$9,062	$11,051
TACOMA										
Academic	3,080	31.1	$590	$659	$1,164	62.5%	37.5%	$21,857	$12,561	$18,372
Vocational	746	25.3	$658	$761	$1,298	49.5%	50.5%	$21,661	$11,778	$16,666
Academic Year Total	3,826	29.8	$603	$679	$1,190	59.5%	40.5%	$21,820	$12,336	$17,981

* Includes departmental administration

APPENDIX 2

Indirect Cost Allocation Process

Indirect Cost Allocation Process

The following listing provides the detailed allocation procedures recommended for the indirect cost allocations.

Program 10 - Sponsored Programs: Final cost objective - receives allocations from Institutional Support and Plant Operation and Maintenance Programs.

Program 9 - Plant Operation and Maintenance: Allocate expenditures to all programs based on assignable square feet with the exception of the summer session, intercollegiate athletics from other than state and general local funds and auxiliary enterprises from other than state or general local funds. Within programs the allocation will be based on total expense.

Program 8 - Institutional Support.

Category 8.4 - Unemployment Compensation/Supplementation: Allocate expenditures on the basis of total salaries and wages to all accounts other than Sponsored Programs, Harborview Hospital, Plant Operation and Maintenance, Institutional Support, Student Aid Grants and Summer Session.

Category 8.3 - Community Relations: Final cost objective - receives allocations from Plant Operation and Maintenance and other Institutional Support accounts only.

Category 8.2 - Fiscal Operations: Allocate expenditures on the basis of total expense to all accounts other than those noted under 8.4 above with the exception of Student Financial Aid Grants.

Category 8.1 - Institutional Management and Services: Allocate expenditures on the basis of total expense to all accounts other than those noted under 8.4 above.

Program 7 Hospitals.

Category 7.3 - Patient Service: Final cost objective - receives allocations from Institutional Support and Plant Operation and Maintenance Programs.

Category 7.2 - Harborview Hospital: Final cost objective - receives no allocations.

Category 7.1 - Teaching Hospitals: Final cost objective - receives allocations from Institutional Support and Plant Operation and Maintenance Program.

Program 6 - Student Services.

Category 6.6 - Student Financial Aid Grants: Final cost objective - receives allocations from Fiscal Operations and Student Financial Aid Administration.

Category 6.5 - Auxiliary Enterprises: Final cost objective - receives allocations from Institutional Support Program.

Category 6.4 - Intercollegiate Athletics: Final cost objectives - receives allocations from Institutional Support Program and to the extent supported from state or general local funds, from Plant Operation and Maintenance.

Categories 6.1.7100, 6.2 and 6.3 - All Other Student Services Accounts: Allocate expenditures to Academic and Vocational Instruction on the basis of student credit hours.

Category 6.1.7200 - Financial Aid Administration: Allocate expenditure to Student Financial Aid Grants based on total expense.

Program 5 - Libraries: Allocate to Academic and Vocational Instruction, Community Education, Research, and Public Service on the basis of a weighted measure equal to the sum of full-time equivalent faculty and full-time equivalent students.

Program 4 - Primary Support Services.

Categories 4.2 and 4.3 - Ancillary Support and Academic Administration: Allocate expenditures to Academic and Vocational Instruction, Community Education, and Community Service on the basis of total full-time equivalent faculty.

Category 4.1 - Academic Computing: Allocate expenditures to Academic and Vocational Instruction and Community Education on the basis of total cost.